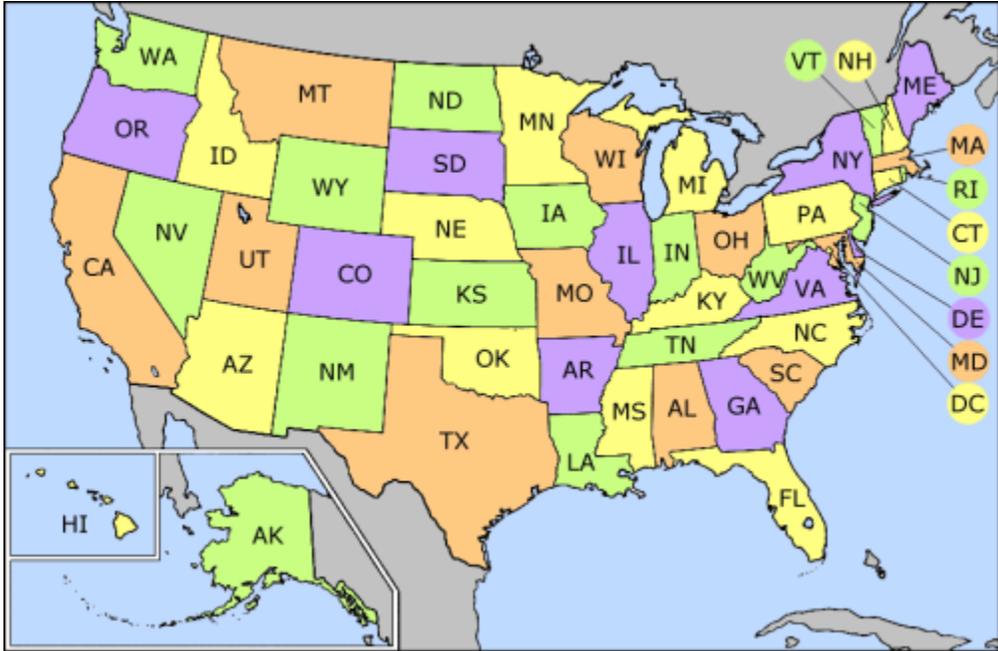


2009 Edition

(For Tax Year 2008)
3 February 2009

NOTE: Not all States have been updated as of the release date of 3 February 2009. Those States are noted in the Table of Contents and on their respective pages. We expect to have the remaining States updated by mid-February



STATE TAX GUIDE

For use by US Military VITA/ELF Programs



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Introduction

This guide is intended as a reference for US 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. 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 <https://www.tennesseeanytime.org/tnanytime/apps/etax/whofiles.html> for more information regarding this matter). 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, 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

Credit Card Payment Options: Many states have made it easier for individuals to pay their taxes via credit card. Go to www.officialpayments.com or call 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.

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ALABAMA

**Not Yet
Updated**

Alabama Department of Revenue
Individual and Corporate Tax Division
P.O. Box 327465
Montgomery, AL 36132-7465

General Information: (334) 242-1099 ↪ **Member of Federal/State Efile program**
Electronic Filing: (334) 353-9497 site: www.revenue.alabama.gov
Web Refund Hotline: (334) 353-2540
To Complete Returns Online: <http://www.revenue.alabama.gov/incometax/ITformsindex.htm>
To Order Alabama Forms: www.revenue.alabama.gov/incometax/form2300/order.cfm

E-File Information	Only Form 40-may be e-filed. Tax Site retains documents, AL-8453, W-2, 1099, for 3 years from later of due date or filing date.
Who must file?	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.
What forms to file?	Residents: Form 40 or 40A. Nonresidents: 40NR
Requirements for Residency	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 (does not apply to military members).
Exemptions	Single person or married person filing separate return: \$1500. Married couples filing joint return or head of household: \$3000. Dependent exemptions are now based on AGI. If AGI is \$20,000 or less, exemption is \$1,000 for each child. If AGI is \$20,001 to \$100,000, exemption is \$500 for each child. If AGI is over \$100,000, exemption is \$300 for each child.
Military Pay	Military pay is taxable.
Spouses and Community Property	Not a community property state; spouse of military member is considered a resident if above requirements are met.
Income Exclusions	Military Retirement pay; Federal Retirement Pay; Social Security Benefits. See expanded list on page 98 of Form 40 instructions.
Income Deductions	Standard deduction is now based on AGI. To determine the standard deduction refer to the Table on Page 9 of the Form 40 booklet.
Capital Gains/Losses	Gain from the sale of person 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.
Retirement Income	May exclude military retired pay.
Payments	Due 15 April 2008.
Notes	Head of Household filing status: a foster child does not qualify a taxpayer to claim "Head of Family" status in Alabama. Also, a taxpayer must be divorced or legally separated to use this filing status.
Special Military Processing	None
Filing requirements based on Federal Filing Status	SVCMs may choose to file MFS-AL or MFJ-AL regardless of his filing status on the federal return.

TaxWise for Single	Enter AL in the FYR field of the State Information section of the Main Info page.
TaxWise for Married	<p>If the spouse has non-AL source income, it is typically better for the SVCMM 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>
Miscellaneous	None

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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 SVCM received a dividend from the Alaska Permanent Fund, this must be reported on 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**
Forms: (602) 542-4260 Web site: www.azdor.gov
<http://www.azdor.gov/Forms/individualforms.asp>
Electronic Filing: (602) 716-6514 IRS Processing Center: AUSTIN, TX
e-mail: efile@azdor.gov

E-File Information	For all E-Filed returns either an AZ-8453 (Declaration for E-Filing of Income Tax Return) or AZ-8879 (E-file Signature Authorization) must be completed and <u>retained</u> in <i>your</i> files along with Forms W2, W-2G, 1099-R and a printed copy of your tax return. Do not mail these items to the Arizona Department of Revenue unless a request is made by the department.
Who must file?	Any resident is required to file an Arizona income tax return if he or she has for the taxable year: an Arizona adjusted gross income of \$5,500 (\$11,000 for married filing jointly) or a gross income of \$15,000.
What forms to file?	Residents: 140 EZ, 140 or 140A; Part-Year Residents: 140PY; Nonresidents: 140NR.
Requirements for Residency	Follows general residency rules.
Exemptions	The exemption for a single person or married filing separately that claim no dependents is \$2100. Married head of household filing separately or married filing separately with at least one dependent is \$3,150. Unmarried head of household or a married couple that claim no dependents is \$4,200. Married couple that claims at least one dependent is \$6,300.
Military Pay	Active military pay is untaxed.
Spouses and Community Property	Community Property State; if Married Filing Separately, must include one-half of community income. 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).
Income Exclusions	Interest from U.S. Government obligations, social security benefits, and benefits received under the Railroad Retirement Act.
Income Deductions	For 2008, the standard deduction for a single taxpayer or a married taxpayer filing a separate return has increased from \$4,373 to \$4,521. The standard deduction for a head of household or a married couple filing a joint return has increased from \$8,745 to \$9,042.
Capital Gains/Losses	Follows federal rules but taxed at same rate as other income.
Retirement Income	A person may subtract up to \$2,500 of income for U.S. Government and Arizona state or local pension income. Form 140 Line C20.
Payments	Due April 15, 2009. When a taxpayer is granted a federal extension, Arizona will recognize the federal extension for Arizona purposes for the same period of time. If an individual requires an extension for Arizona purposes only, the taxpayer may request an Arizona filing extension. To request an extension of time to file until October 15, file Form 204 on or before April 15. Ninety percent of the tax due must be paid on or before April 15 and should accompany the extension request. The department will automatically grant this extension. When an individual is outside of the United States and it is impossible or impractical to file or pay Arizona taxes by reason of being outside the country, the interest or penalties that might otherwise be assessed may be waived. In such a case, the taxpayer should submit a written request to the tax audit section of the Arizona Department of Revenue explaining the circumstances for failing to file and request a

	waiver of any interest or penalties. This request should be made as soon as practical after returning to the United States. The request and returns should be filed separately. A copy of the request should be submitted with the return also.
ARIZONA	
Notes	<p>AZ now in conformity with Military Family Tax Relief Act of 2004.</p> <p>For taxable years 2008 through 2012, you may take a subtraction for amounts contributed to 529 college savings plans during the taxable year. You may subtract the amount you contributed during the year up to a total of \$750 (\$1,500 for a married couple filing a joint return). If you are married filing separate returns, either you or your spouse may take the subtraction, or you may divide the subtraction between you. The total subtraction allowed to both you and your spouse cannot be more than \$1,500.</p> <p>You must make an addition to income if you received a nonqualified withdrawal from a 529 college savings plan and the withdrawal was not included in your federal adjusted gross income. The amount that you must add is the amount of contributions subtracted in prior years and the amount added in any prior years.</p> <p>An individual taxpayer may qualify for this credit if the taxpayer made a cash contribution to the Military Family Relief Fund. See Form 340 for more information.</p> <p>The Arizona legislature amended the statutes that authorize a credit for taxes paid to other states or countries. This legislation clarified that the credit is computed using modified adjusted gross income rather than taxable income. There is now only one form, rather than four forms, for figuring this credit. Now, Arizona Form 309 is used by all taxpayers claiming this credit. For more information about calculating this credit, see Form 309 and Arizona Individual Income Tax Procedure ITP 08-1.</p> <p>Arizona and Federal Extensions for Form 141AZ Result in Different Extended Due Dates A calendar year 2008 Arizona Form 141AZ filed under an Arizona extension (Form 204) will be due on October 15, 2009. However, a 2008 Arizona Form 141AZ filed under a federal extension will be due on September 15, 2009. To request a six month filing extension for Arizona Form 141AZ, a fiduciary must file Arizona Form 204.</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	<p>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.</p> <p>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.</p>
Miscellaneous	None.

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ARKANSAS

Arkansas Department of Finance and Administration
 Individual Income Tax Section
 Room 2300, Ledbetter Building
 7th and Wolfe Streets
 Little Rock, AR 72201

General Information: (501) 682-1100 **Member of Federal/State E-file program**
 Forms: (501) 682-2217 Web site: <http://www.arkansas.gov/dfa>
http://www.arkansas.gov/dfa/income_tax/tax_individual.html
 Refund Info: (501) 682-0200 IRS Processing Center: AUSTIN, TX
 Electronic Filing: (501) 682-7070; 7925; 7075 (*Numbers for Tax Officer use only!*)

E-File Information	Tax sites must retain AR 8453 and all supporting documents for three years. 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 years residence in another state. Mail documents to Electronic Filing Unit, PO Box 8094, Little Rock, AR 72203-8094. 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 Electronic Filing Unit, PO Box 8094, Little Rock, AR 72203-8094.
Who must file?	For Full Year Residents: Single- over \$10,507; Married Filing Jointly (1 dep or less) \$17,717; Married Filing Jointly (2 dep or more) \$21,322; Qualifying Widow(er) \$14,936; Married Filing Separately- over \$3999; Head of Household- over \$14,936. Part Year and Nonresidents file if ANY AR income.
What forms to file?	Full Year Residents file AR1000 or AR1000S; Part-Year and Nonresidents file AR1000NR if any AR income.
Requirements for Residency	Follows general residency rules.
Exemptions	Arkansas uses a Personal Tax Credit of \$23 per person, rather than an exemption. See instructions for more details.
Military Pay	Up to \$9000 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. See page 7 of the following link: http://www.arkansas.gov/dfa/income_tax/documents/Long_Booklet_2008.pdf
Spouses and Community Property	Not a community property state. Spouses with AR income must file appropriate form.
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	30% of long term capital gains are excludable; the remaining 70% are taxable as regular income. Sale of principal residence follows federal rules.
Retirement Income	Taxpayers may also exclude up to \$6000 of qualified retirement plans.

ARKANSAS

Payments	Due 15 April 2008. Mailing address for AR1000V is included on form. Credit Card Payment is available call (800) 272-9829 or check the website at www.stat.ar.us/dfa/ . If return was e-filed do not mail a copy of the return with the voucher.
Notes	Nonresident servicemembers stationed in AR will no longer have to report non-resident <u>military</u> income on the AR1000NR; non-military wages, if any, must be included on Line 8.
Special Military Processing	None
Filing requirements based on Federal Filing Status	SVCMS may choose to file MFS-AR or MFJ-AR regardless of 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	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 AR1000. Enter AR in the FYR field of the State Information section of the Main Info page. If the NR or PYR spouse has AR source income, he must file MFS-AR on form AR1000NR. Enter AR in the NR or PYR field of the State Information section of the Main Info page
Miscellaneous	The Military Family Tax Relief Act of 2003 The provisions of this act which include the sale of your principal residence, deduction for overnight travel expenses of National Guard and Reserve members, and exclusion from income of certain benefits, has not been adopted by the Arkansas Legislature.

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CALIFORNIA

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

General Information: (800) 852-5711  **Member of Federal/State E-file program**
Or: (916) 845-6500 Web site: www.ftb.ca.gov

Forms: <http://www.ftb.ca.gov/forms/index.html>

E-file help desk: (916) 845-0353 IRS Processing Center: FRESNO, CA 93888
<http://www.ftb.ca.gov/professionals/efile/>

E-File Information	Tax site retains paper copy of FTB 8453 and all supporting documents on file for 4 years. Re-submit rejected returns (not part of federal/state e-file program). If return is repeatedly rejected, call help desk for instructions.
Who must file?	California uses a sliding scale, based on filing status, age and number dependents- File if Gross Income is more than \$14,845 for single and head of household; \$29,690 for married filing jointly, married filing separately (must combine incomes) and \$25,145 for qualifying widow(er).
What forms to file?	Full Year Residents file Form 540, 540A, or 540 2EZ. Part Year or Nonresidents file Form 540NR.
Requirements for Residency	Follows general residency test. Must file return if CA-source income and income from all sources exceeds threshold amounts.
Exemptions	California uses a Personal Tax Credit of \$99 per person, rather than an exemption. See instructions for more details. There is also a \$309 dependent exemption credit.
Military Pay	Servicemembers stationed in California but domiciled outside of California, and their spouses, may exclude the member's military compensation from gross income when computing the tax rate on nonmilitary income. Military servicemembers domiciled in California must include their military pay in total income. In addition, they must include their military pay in California source income when stationed in California. However, military pay is not California source income when a servicemember is permanently stationed outside of California. For more information, get FTB Pub. 1032, Tax Information for Military Personnel. http://www.ftb.ca.gov/forms/2008/08_1032.pdf
Spouses and Community Property	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 not require that military pay be split to spouse.
Income Exclusions	May exclude social security benefits
Income Deductions	Taxpayers may itemize on CA return, even if Standard Deduction was chosen on Federal return. Standard deduction for Single and Married Filing Separately is \$3,692 for Head of Household, Married Filing Jointly, and Qualifying Widow(er), standard deduction is \$7,384.
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). http://www.ftb.ca.gov/forms/2008/08_1001.pdf
Retirement Income	Generally follows federal tax rules. For more information, see FTB Pub. 1005, Pension and Annuity Guidelines. http://www.ftb.ca.gov/forms/2008/08_1005.pdf
Payments	Due 15 April 2008. Mail payment voucher to: Franchise Tax Board, P.O. Box 942867, Sacramento, CA 94267-0001.
Notes	CA has a large number of credits, see web site for details. Child and Dependent Care Expenses Credit – California allows a refundable credit for child and dependent care expenses. The law allows military pay to be included for the Child and Dependent Care Expenses credit. Use form FTB 3506. http://www.ftb.ca.gov/forms/2008/08_3506ins.pdf

CALIFORNIA

Special Military Processing	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.
Filing requirements based on Federal Filing Status	If SVCM filed MFS for federal – must use same filing status for CA. If SVCM filed MFJ for federal - SVCM may choose to file MFS for CA if either spouse is a non-resident for entire year and had no income from CA sources.
TaxWise for Single	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. If SVCM is a CA resident, but only stationed in CA for part of the year, enter CA in the NR field of the State Information section of the Main Info page. Use Schedule CA to subtract the income earned outside of CA.
TaxWise for Married	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. For married couples where one spouse is a NR or PYR of CA, file a joint NR return. Enter CA in the NR field of the State Information section of the Main Info page. Use Schedule CA to exclude non-CA source income.
Miscellaneous	<p>The State Franchise Tax Board has a program, called ReadyReturn, which delivers simple completed tax returns for free for single or head of household filing status taxpayers with no more than five dependents who use the standard deduction. To qualify for this service, must be a resident who filed a CA return for 2007 and do not claim any special credits other than the nonrefundable renter's credit. http://www.ftb.ca.gov/readyReturn/faq_about.shtml</p> <p>CA also offers a free e-filing service for residents called CalFile. See website for info. http://www.ftb.ca.gov/online/calfile/index.asp</p> <p>For taxable years beginning on or after January 1, 2008, you can now authorize a third party designee directly on your tax return. This new feature allows your designee to discuss information with the Franchise Tax Board (FTB) needed to:</p> <ul style="list-style-type: none"> • Process your current year tax return. • Inquire about the status of your refund or payments you made. • Respond to FTB notices about math errors, offsets, and return preparation. <p>The federal Heroes Earnings Assistance and Relief Tax (HEART) Act of 2008 permits the rollover of a federal military death gratuity payment or Servicemembers' Group Life Insurance proceeds into a Roth IRA or Coverdell education savings account (ESA), without regard to otherwise applicable contribution limits. California conforms to the extent of a rollover into a Roth IRA. However, although, for California purposes, a rollover into a Coverdell ESA would be treated as an "excess contribution," California law, unlike federal law, does not impose an excise tax on excess contributions. See federal Publication 3, Armed Forces' Tax Guide, for effective dates of the rollover provision.</p>

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COLORADO

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

General Information: (303) 238-7378, or Web site: www.TaxColorado.com
Member of Federal/State E-file program: <http://www.irs.gov/efile/index.html>
Forms: (303) 238-3278, or Web site: www.TaxColorado.com
Refund Status: (303) 238-3278, or Online Customer Support:
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	VITA Sites are required to keep all DR8453s until the end of the tax filing season. At the end of the season, the VITA site coordinator is to organize the DR8453s by primary taxpayer SSN and mail them to: CO State Department of Revenue, 1375 Sherman St Room 240, Denver CO 80261-0005. They can also be delivered to any Taxpayer Service Center or designated driver's license offices as arranged with the state coordinator.
Who must file? See 104 BK.	Any resident (full year, part year, or nonresident) with Colorado income must file.
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).
Spouses and Community Property	Not a community property state. Resident + Nonresident spouse must file joint return on Form 104 and 104PN if filed joint federal return.
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	Due 15 April 2009
Notes	Colorado provides special income tax benefits for military and support personal serving in designated combat zones—see website for more info. Military personnel stationed in a presidentially declared combat zone may postpone filing and paying state income taxes until 180 days after their assignment in the combat zone ends.
Special Military Processing	None
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.

COLORADO

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	None

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CONNECTICUT

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

General Information: (860) 297-5962 **Member of Federal/State E-file program**
 Forms: see web site Web site: www.ct.gov/drs
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	Tax sites are required to retain CT 8453 and all supporting documents for three years. NEW: CT-1040EZ, CT-1040, and CT-1040NR/PY can all be e-filed. Telefile is also available.
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.
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. 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 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 page 8 http://www.ct.gov/drs/lib/drs/forms/2008forms/incometax/ct-1040booklet.pdf).
Exemptions	Exemptions based on sliding scale and filing status. See table in CT instructions.
Military Pay	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.
Spouses and Community Property	Not a community property state. If member is a non-resident, military pay not included in spouses income for tax purposes.
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. Military retirement reduced by 50% (See page 4 http://www.ct.gov/drs/lib/drs/forms/2008forms/incometax/ct-1040booklet.pdf).
Payments	Due 15 April 2009.

CONNECTICUT

Notes	Excellent explanations and examples listed in IP2008(22) Connecticut Income Tax Information for Armed Forces Personnel and Veterans. See http://www.ct.gov/drs/cwp/view.asp?A=1529&Q=431576&pp=12&n=1
Special Military Processing	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 2008. 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).
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	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. 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: <ul style="list-style-type: none"> • File MFJ-FED; and • Elect to be treated as if both are CT FYRs. NOTE: the election to file a joint return means the joint federal AGI must be used on Line 1 of Form CT-1040. 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.
Miscellaneous	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.

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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**

Personaltax@state.de.us

Web site: www.state.de.us/revenue

Forms: (302) 577-8200

IRS Processing Center: ANDOVER, MA

<http://www.state.de.us/revenue/services/2005PITForms.shtml>

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?	Full Year Residents must file if their Delaware-source income exceeds the following amounts: If Married Filing Joint, \$15,450; all others \$9400. (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.
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.
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 2009.
Notes	Delaware has a child care credit (50% of Federal credit allowed).
Special Military Processing	None
Earned Income Credit	Earned Income Credit 20% of federal credit must fill out new Delaware schedule.

DELAWARE

Filing requirements based on Federal Filing Status	A SVCM may file MFJ-DE, MFS-DE, or MCS-DE returns even if she filed MFJ-FED. However, if the SVCM 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 and Revenue
PO Box 7182
Washington, D.C. 20044-7182

General Information:

Website: www.taxpayerservicecenter.com

E-File Information	There are two 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.
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	
Spouses and Community Property	The District of Columbia does not treat marital property as community property.
Income Exclusions	DC and federal government pension and annuity limited exclusion: You must be 62 years of age or older as of December 31, 2008 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	May take itemized or standard deduction. Standard deductions for single, head of household and married filing jointly are \$4,000, and married filing separately is \$2,000.
Capital Gains/Losses	Capital gains are taxes 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	Due 15 April 2009.

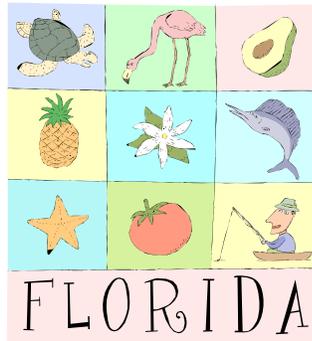
DISTRICT OF COLUMBIA

Notes	<p>Real Property Tax Deduction: Non-itemizers may increase the standard deduction by up to \$500 (if single, head of household, married filing separately, or registered domestic partner), and up to \$1,000 (if filing jointly as married or registered domestic partners), if they took the real property tax deduction on their federal tax return as an increase to the standard deduction. See page 7 on D-40EZ Instructions or page 14 on D-40 Instructions.</p> <p>Disaster Loss Deduction: Non-itemizers may increase the standard deduction by the amount of a “net disaster loss,” if they took the disaster loss deduction on their federal tax return as an increase to the standard deduction.</p> <p>DC Low Income Credit: To qualify for this credit, your federal tax liability before credits and payments (1040, Line 44; 1040A, Line 28; or 1040EZ, Line 11) must be 0. If you claimed the federal Earned Income Credit, it may better for you to take the DC Earned Income Tax Credit instead of the DC Low Income Credit. Do not take both of these DC credits.</p>
Special Military Processing	None

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FLORIDA – No State Income Tax

<http://sun6.dms.state.fl.us/dor/forms/download/>



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GEORGIA

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

General Information: (404) 417-4477

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

Forms: (404) 417-6011

Web site: www.dor.ga.gov

Refund: (404) 656-6286 (Metro ATL)

IRS Processing Center: MEMPHIS, TN

(800) 338-2389 (outside metro ATL)

E-file help desk: (404) 417-6644 [NOTE: This number for tax officers only- not for taxpayers!]

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 will begin accepting tax year 2008 forms on or after January 11, 2009. Georgia Individual Income tax returns may be submitted using approved electronic filing software. Tax site must retain GA 8453 and all supporting documents on file for three years.
Who must file?	For full year residents, if GA income is over \$8400 for Married Filing Jointly, \$4200 for Married Filing Separately, or \$5000 for all others. Part year and nonresidents must file GA return if they were required to file a Federal return.
What forms to file?	All filers use Form 500 or 500EZ
Requirements for Residency	Follows general residency rules.
Exemptions	\$2,700 for taxpayer and spouse, \$3000 for dependents.
Military Pay	Follows Federal Rules. Military personnel whose home of record is Georgia or who are residents of Georgia are subject to Georgia income tax upon all income regardless of source or where it is earned, unless specifically exempt by Georgia law. Refer to the instruction booklet (IT-511) for additional information. 6 month filing extension for military individuals returning from overseas. Combat zone pay not subject to GA state income tax.
Spouses and Community Property	Not a community property state. Must use same filing status as federal return. Exception if one spouse is a GA resident and one is a NR/PY enter 3 in the residency code box on Form 500 page 1 line 4 and use schedule 3 page 4.
Income Exclusions	Social Security benefits are not taxable.
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 \$30,000 of retirement income.
Payments	Due 15 April 2009.
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.
TaxWise for Married	If one spouse is not a FYR, enter GA in the NR or PYR field of the <i>State Information</i> section of the <i>Main Info</i> page. File MFJ-GA, and use <i>Schedule 3</i> on page 4 of <i>Form 500</i> to calculate the GA taxable income. If NR spouse has no GA taxable income, resident spouse may elect to file MFS as a resident.
Miscellaneous	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.

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.

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).

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).

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.>

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 2008 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 flowthrough 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.

1. 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.
2. 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.
3. 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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HAWAII

Hawaii Department of Taxation
P.O. Box 3559
Honolulu, HI 96811-3559

General Information: (808) 587-4242 **Member of Federal/State E-file program**
 (800) 222-3229
 Forms: (808) 587-7572 Forms by FAX/Mail service
 (800) 222-7572
 Web site: www.hawaii.gov/tax
 Electronic Filing: (808) 587-1740 [*NOTE: This number for tax officers only- not for taxpayers!*]

E-File Information	For Residents, only Form N11. "No signature" document; act of e-filing is signature. Tax sites should retain a copy of supporting documents on file. Paper copies of rejected returns should be printed and signed by the taxpayer, "Electronic filing and date submitted in upper left corner of the return, and sent (within 10 working days) to: Oahu District Office, Data Preparation Section, P.O. Box 259, Honolulu, HI 96809-0259. Can I-File N-13 through state web portal.				
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. For non-residents the filing threshold are multiplied by the ratio of HI AGI to the total AGI from all sources.				
What forms to file?	Residents file N-11, or N-13. (Form N-12 has been discontinued.) Part-Year and Nonresidents file N-15. Where do I mail my income tax return to? <p style="text-align: center;">Type of Return - All Districts (Hawaii Department of Taxation)</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Income Tax without payment</td> <td style="text-align: right;">P.O. Box 3559 Honolulu, HI 96811-3559</td> </tr> <tr> <td>Income Tax with payment</td> <td style="text-align: right;">P.O. Box 1530 Honolulu, HI 96806-1530</td> </tr> </table>	Income Tax without payment	P.O. Box 3559 Honolulu, HI 96811-3559	Income Tax with payment	P.O. Box 1530 Honolulu, HI 96806-1530
Income Tax without payment	P.O. Box 3559 Honolulu, HI 96811-3559				
Income Tax with payment	P.O. Box 1530 Honolulu, HI 96806-1530				
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 \$4,484 of reserve pay on Form N-11, line 15; and Form N-15, line 33.)				
Spouses and Community Property	Not a community property state. For married couples, where one spouse is a resident and the other a nonresident, resident spouse may file separately, or both may file jointly on an N-11 or N-13; however the non-resident spouse will then be taxed on all income from all sources.				
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 (including military pension) and employer-funded pensions.
Payments	Due 20 April 2009.
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 56
 Boise, ID 83722-0410

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

Web site: tax.idaho.gov

Member of Federal/State E-file program

Forms: <http://tax.idaho.gov/forms.htm>

IRS Processing Center: Austin, TX

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

- Via Web: <https://www.accessidaho.org/secure/istc/refund/status.html>

E-File Help Desk: (208) 334-7822

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.
Who must file?	Full year residents with Idaho income over \$3,500 for married filing separately, \$8,950 for single, \$11,500 for head of household, \$14,400 for qualifying widow(er), and \$17,900 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. The nonmilitary spouse will follow general residency requirements with addition that anyone who spends more than 270 days in ID during the tax year and maintains a home for the entire year is considered a resident. A nonmilitary spouse who is a resident of Idaho is subject to Idaho taxation on their income from all sources. If the nonmilitary spouse is a part-year or nonresident, they are subject to Idaho taxation on their income from all sources earned while residing in or domiciled in Idaho, plus the income from Idaho sources earned while not residing and not domiciled in Idaho.
Exemptions	Personal exemption is \$3,400 per person.

IDAHO

Military Pay	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.
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.
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 \$5,450 for married filing separately, \$5,450 for single, \$8,000 for head of household, \$10,900 for qualifying widow(er)s and \$10,900 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 \$39,330 if married filing jointly, or \$26,220 if single, from retirement income, on Form 39. No deduction if married filing separately. See instructions for Form 39 for more information.
Payments	Due 15 April 2009. 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 <i>Form 43</i> and check the <i>Idaho Resident on Active Military Duty</i> residency status box. SVCMM will be considered a NR for tax purposes if she meets the following test: (1) SVCMM lived outside of ID for at least 445 days in a 15-month period; (2) after satisfying the 15-month period, SVCMM spent less than 60 days in ID during the year; (3) SVCMM did not have a personal residence in ID for himself or his family during any part of 2007; AND (4) SVCMM did not claim ID as her federal tax home (See <i>2008 Individual Income Tax Instructions</i> for NR filing requirements).

IDAHO

Filing requirements based on Federal Filing Status	A SVCM'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 SVCM meets the above test, enter ID in the NR 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 NR 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  **A 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.tax.illinois.gov
<http://www.tax.illinois.gov/taxforms/index.htm>

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

Refund Status: <http://tax.illinois.gov/Individuals/index.htm> (Click “Refund Status Inquiry”)

E-File Information	Tax sites need not retain an IL-8453 nor do they need to mail one to the IL DOR. Only one IL-8453 is required and that is for the taxpayer’s records. If no payment enclosed , send to Illinois Department of Revenue, P.O Box, 1040, Galesburg, IL 61402-1040. If payment enclosed , Illinois Department of Revenue, Springfield, IL 62726-0001. IL E-File Procedures: http://tax.illinois.gov/TaxProfessionals/1345.pdf .
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. Note: an IL resident married to a nonresident of the state may file a separate IL return. Filing a joint return would subject all of the couple’s income to IL taxation.
What forms to file?	All taxpayers file IL Form 1040; nonresidents file Schedule NR and IL Form 1040.
Requirements for Residency	A person is an IL resident if domiciled in the state for the entire year. Domicile is defined as the place where a person resides and intends to return after temporary absence. Active military service represents one type of “temporary absence.” The state presumes non-residence if a person is gone from the for 1 year or more. Again, however, active military service, regardless of duration, is deemed a temporary absence. The servicemember remains an IL resident unless he or she has taken steps to establish domicile (legal residence) elsewhere. 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> (http://www.tax.illinois.gov/publications/pubs/pub-102.pdf).
Exemptions	Personal exemption is \$2000 per person.
Military Pay	Military Pay received while on active duty, reserve duty, and for service in the National Guard of any state is excluded from IL income. For more information, see IL Publication 102 (http://www.tax.illinois.gov/publications/pubs/pub-102.pdf). Use the new Schedule M, Other Additions and Subtractions For Individuals, to subtract military pay earned that is included in adjusted gross income.
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.
Income Exclusions	Government retirement plans, including military retired pay; Social Security income; distributions from IRAs. See Publication 120, Retirement Income. (http://www.tax.illinois.gov/Publications/Pubs/PUB-120.pdf).
Income Deductions	No standard deductions or itemized deductions are allowed.
Capital Gains/Losses	Taxed as ordinary income. IL generally follows federal rules otherwise.

ILLINOIS

Retirement Income	Retirement may be excluded on Form 1040, line 5. Includes military retired pay. . See Publication 120, Retirement Income. (http://www.tax.illinois.gov/Publications/Pubs/PUB-120.pdf).
Payments	Due 15 April 2009. Access information on electronic payment options at http://www.tax.illinois.gov/Individuals/ElectronicServices/Individual/index.htm .
Notes	To claim a credit for tax paid to another state, taxpayers use Schedule CR. Access the form at http://www.tax.illinois.gov/TaxForms/incm2008/ind/1040cr.pdf . 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 2008. Use Schedule ICR Illinois if claiming the property tax credit.. For more information refer to Pub. 108, Illinois Property Tax Credit. See, http://www.tax.illinois.gov/publications/pubs/pub-108.pdf
Special Military Processing	IL does not tax military pay, even if domiciled and stationed in IL. If the SVCM 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 SVCM is a NR, he is not required to file an IL return unless he has earned enough taxable income from IL sources to have a tax liability.
Filing requirements based on Federal Filing Status	None
TaxWise for Single	If SVCM does not meet the qualifications to be considered a NR, file as FYR (or PYR if applicable), otherwise file as NR and report only that income that is nonmilitary and from an IL source.
TaxWise for Married	If a couple files MFJ-FED, and one spouse is FYR while the other is a PYR or NR, they may choose to file MFS-IL returns. In this case, each spouse must determine income and exemptions as if he or she had filed MFS-FED. If the couple chooses to file MFJ-IL, both spouses will be treated as residents, and all income will be allocated to IL. IL allows a credit for income tax paid to another state on <i>Schedule CR</i> .
Miscellaneous	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/ **IRS Processing Center:** ANDOVER, MA
Forms: (317) 615-2550 or via Web at www.in.gov/dor/taxforms/individual07.html if you are just wanting to download one form. If you need more than 10 forms, you can order them for free at www.in.gov/apps/dor/fos/
E-File Help Desk: (317) 615-2537 [NOTE: 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	E-file is for full year residents only. Tax site or preparer must retain IT-8453 and all supporting documents for 3 years. Mail returns not eligible for e-file and paper returns generally to Indiana Department of Revenue, P.O. Box 40, Indianapolis, IN 46206-0040. If enclosing a remittance, mail to P.O. Box 7224, Indianapolis, IN 46207-7224. If it is a Printed Barcode return mail to P. O. Box 7231, Indianapolis, IN 46207-7231.
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 \$2,000 of military pay; however, the deduction is not to exceed the amount of military pay received. Attach Schedule 1 to the IN Form IT-40. This deduction is taken on line 7. Couple filing jointly, both military, may deduct up to \$4,000.

INDIANA

Spouses and Community Property	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.
Income Deductions	IN allows a host of deductions, see pages 16-23 of the Form IT-40 instruction booklet (www.in.gov/dor/taxforms/08pdfs/08-it40bk.pdf). 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 SVCMM was deployed or mobilized for full time service. See p. 23 of IT-40 Instruction Booklet. (For more deductions see instructions in the IT-40 booklet).
Capital Gains/Losses	Taxed as ordinary income. IN follows federal guidelines on determining status of capital gain or loss.
Retirement Income	Taxpayers over age 60, or surviving spouses receiving SBP, may deduct up to \$5,000 of military retired pay, using Schedule 1. To be eligible, taxpayer must be at least 60 years old as of December 31, 2008; must have received military retired pay or SBP payments during 2008; and the total benefits received as retirement income must have been reported on the federal return. Retired couple, both former military and both receiving military retired pay, may deduct up to \$4,000.
Payments	Due April 15, 2009. Access IN e-Pay at www.in.gov/dor/epay/index.html . The IN EFT Program Guide discusses electronic funds transfer payment options generally. Access at http://www.in.gov/dor/taxforms/pdfs/eft-100.pdf .
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).</p> <p>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, 2008, 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, 2008, 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 (www.in.gov/dor/taxforms/08pdfs/08-it40bk.pdf). 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 6% for 2008. 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 www.in.gov/dor/taxforms/pdfs/brochure4.pdf for more information.</p>
Special Military Processing	SVCMMs on active duty or in the active reserves may deduct up to \$2,000.
Filing requirements based on Federal Filing Status	A SVCMM'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.

INDIANA

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	If SVCM 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> If SVCM 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> 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.
Miscellaneous	SVCMs are subject to their local county tax, except if the SVCM 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.state.ia.us/tax/ IRS Processing Center: AUSTIN, TX

Forms: (515) 281-7239 or via web at <https://www.idrf.state.ia.us/taxforms/index.asp>

Refund Status: (515) 281-4966 or via web at <https://eservices.idrf.state.ia.us/taxrefund/index.jsp>

Electronic Filing: in state 866-503-3453 or out of state (515) 281-8453 [*NOTE: This number for tax officers only- not for taxpayers!*]

Iowa Electronic Filing Handbook: <http://www.state.ia.us/tax/elf/03EROBklt.pdf>

E-File Information	Tax site must retain Form IA 8453 and all supporting documents for 3 years. IA ELF Handbook: http://www.iowaccess.org/tax/elf/04EROBklt.pdf 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
Who must file?	Full-year residents with the following incomes must file: qualifying widow(er)s, heads of households, and married taxpayers with combined income of \$13,500 (24,000 if 65 or older as of December 31, 2007); single taxpayers with \$9000 (18,000 if 65 or older as of December 31, 2007) of income. Taxpayers claimed as a dependent on another's return must file if they have \$5000 or more of income from all sources. Part-year and nonresidents must file if they receive \$1000 of Iowa source income.
What forms to file?	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.
Requirements for Residency	Military personnel on active duty who entered service as IA residents remain so unless and until they take steps to establish residency elsewhere. Personnel who change residency from IA during the tax year must file return as a part-year resident.
Exemptions	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 (http://www.state.ia.us/tax/forms/0441001.pdf).
Military Pay	Military income earned while on active duty in Operation Iraqi Freedom, Operation Noble Eagle, and Operation Enduring Freedom is exempt from Iowa income taxation. For more information see http://www.iowaccess.org/tax/educate/78583.html (see also http://www.state.ia.us/tax/1040EI/GenInfo/04Military.html).
Spouses and Community Property	Not a community property state. If one spouse is a resident and the other a nonresident, the couple should file the regular income tax return, Form IA 1040, plus IA 126, Nonresident and Part Year Resident Schedule. May file either jointly or separately, regardless of federal return status.
Income Exclusions	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. http://www.state.ia.us/tax/forms/0441002.pdf , pages 7-8.

IOWA

Income Deductions	<p>May itemize deductions or take standard deduction of \$1,700 for single and married filing separately, \$4,200 for married filing jointly, head of household, and qualifying widow(er)s.</p> <p>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	Taxed as ordinary income. Iowa follows federal rules on exclusion of gain from the sale of a principal residence. The capital gains exclusion on the sale of "certain Iowa property," meaning property other than a principal generally exceeds the scope of military tax program services.
Retirement Income	Taxpayer receiving a pension, IRA distribution, or other retirement plan benefits, not including social security benefits, may qualify to exclude up to \$6000 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).
Payments	Due 30 April 2008. IA electronic payment options: http://www.state.ia.us/tax/elf/eservice.html#EPayIncTx
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 2007. 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 Child and Dependent Care Credit, as a percentage of the federal credit, to taxpayers with a net income of less than \$45,000. The amount of the percentage depends on the taxpayer's income level at line 26 of the Form IA 1040, combining columns A and B. For more information, see page 8 of the IA 1040 Instruction booklet (http://www.state.ia.us/tax/forms/0441002.pdf).</p> <p>IA has an earned income credit - taxpayers get a credit of 7.0% of the federal earned income credit they received. To calculate, multiply the federal earned income credit amount by .07. Enter the amount at line 65 of the Form IA 1040. This is now a refundable credit.</p> <p>Credit for taxes paid to another state - use the IA 130. Available to full- and part-year residents. Access the form and instructions at http://www.state.ia.us/tax/forms/0441130.pdf.</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:** www.ksrevenue.org
<http://www.ksrevenue.org/formsii.htm> 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 inform taxpayers they need to maintain copies of returns and supporting documents for 3 years. Mail rejected returns and paper returns generally to address above.
Who must file?	Residents must file if income exceeds the following: \$5250 for single or married filing separate; \$10,500 for married filing jointly; \$9000 for head of household. For 65 or older, \$6900 for single or married filing separately; \$9,850 if head of household or married filing jointly with one spouse 65 or older; \$11,200 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. Kansas added a subtraction modification line to Schedule S for Military Compensation of Nonresident Servicemembers. Use Line A13 of Schedule S.
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 page 17 of the Form K-40 instruction booklet for more details - http://www.ksrevenue.org/formsii.htm .
Income Exclusions	See Schedule S for exclusions from federal adjusted gross income at http://www.ksrevenue.org/formsii.htm .
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.

KANSAS

Capital Gains/Losses	Taxed as ordinary income. Follows federal rules in determining amounts constituting capital gains and losses.
Retirement Income	May exclude military retired pay from income. Use Schedule S, line A12 to take advantage of this exclusion. Access Schedule S instructions at: http://www.ksrevenue.org/formsii.htm .
Payments	Due 15 April 2009. Information on credit card payment options at http://www.ksrevenue.org/faqs-credit.htm and electronic payments generally at: http://www.ksrevenue.org/eservii.htm .
Notes	<p>KS earned income credit available for residents only - credit of 17% 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>KS child and dependent care credit - for KS residents only, credit of 25% of the federal child and dependent care credit. To calculate, multiply child and dependent care credit from federal return by 0.25. Enter at line 14 of Form K-40.</p> <p>Food sales tax refund for resident taxpayers over age 55, or low-income taxpayers with dependents under age 18. Income limit is \$30,300. See pages 4 and 14 of the Form K-40 instruction booklet for details. Access at: http://www.ksrevenue.org/formsii.htm.</p> <p>Social Security Benefits – all benefits received under the Social Security Act that are subject to federal income tax are no longer subject to Kansas income tax when your federal adjusted gross income (line 10f Form K-40) is \$75,000 or less.</p>
Special Military Processing	None
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 2008. 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
ALLEN (AL) Humboldt 258 Iola 257 Marmaton Valley 256	CHEYENNE (CN) Cheylin 103 St. Francis Schools 297	DOUGLAS (DG) Baldwin City 348 Eudora 491 Lawrence 497	GREELEY (GL) Greeley County Schools 200
ANDERSON (AN) Crest 479 Garnett 365	CLARK (CA) Ashland 220 Minneola 219	EDWARDS (ED) Kinsley-Offerte 347 Lewis 502	GREENWOOD (GW) Eureka 389 Hamilton 390 Madison-Virgil 386
ATCHISON (AT) Atchison County Community 377 Atchison Public Schools 409	CLAY (CY) Clay Center 379	ELK (EK) Elk Valley 283 West Elk 282	HAMILTON (HM) Syracuse 494
BARBER (BA) Barber County North 254 South Barber 255	CLOUD (CD) Concordia 333 Southern Cloud 334	ELLIS (EL) Ellis 388 Hays 489 Victoria 432	HARPER (HP) Anthony-Harper 361 Attica 511
BARTON (BT) Clafflin 354 Ellinwood Public Schools 355 Great Bend 428 Hoisington 431	COFFEY (CF) Burlington 244 Lebo-Waverly 243 LeRoy-Gridley 245	ELLSWORTH (EW) Ellsworth 327 Lorraine 328	HARVEY (HV) Burrton 369 Halstead 440 Hesston 460 Newton 373 Sedgwick Public Schools 439
BOURBON (BB) Fort Scott 234 Uniontown 235	COMANCHE (CM) Comanche County 300	FINNEY (FI) Garden City 457 Holcomb 363	HASKELL (HS) Satanta 507 Sublette 374
BROWN (BR) South Brown County 430 Hiawatha 415	COWLEY (CL) Arkansas City 470 Central 462 Dexter 471 Udall 463 Winfield 465	FORD (FO) Bucklin 459 Dodge City 443 Spearville 381	HODGEMAN (HG) Hanston 228 Jetmore 227
BUTLER (BU) Andover 385 Augusta 402 Circle 375 Douglass Public Schools 396 El Dorado 490 Flinthills 492 Bluestem 205 Remington-Whitewater 206 Rose Hill Public Schools 394	CRAWFORD (CR) Cherokee 247 Frontenac Public Schools 249 Girard 248 Northeast 246 Pittsburg 250	FRANKLIN (FR) Central Heights 288 Ottawa 290 Wellsville 289 West Franklin 287	JACKSON (JA) Holton 336 Royal Valley 337 North Jackson 335
CHASE (CS) Chase County 284	DECATUR (DC) Oberlin 294 Prairie Heights 295	GEARY (GE) Geary County Schools 475	JEFFERSON (JF) Jefferson County North 339 Jefferson West 340 McLouth 342 Oskaloosa Public Schools 341 Perry Public Schools 343 Valley Falls 338
CHAUTAUQUA (CQ) Cedar Vale 285 Chautauqua Co. Community 286	DICKINSON (DK) Abilene 435 Chapman 473 Herington 487 Rural Vista 481 Solomon 393	GOVE (GO) Wheatland 292 Grinnell Public Schools 291 Quinter Public Schools 293	JEWELL (JW) Jewell 279 Mankato 278 White Rock 104
CHEROKEE (CK) Baxter Springs 508 Columbus 493 Galena 499 Riverton 404	DONIPHAN (DP) Elwood 486 Highland 425 Midway Schools 433 Troy Public Schools 429 Wathena 406	GRAHAM (GH) Hill City 281	JOHNSON (JO) Blue Valley 229 De Soto 232 Gardner-Edgerton 231 Olathe 233 Shawnee Mission Public Schools 512 Spring Hill 230

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KENTUCKY

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

General Information: (502) 564-4581 ↪ **Member of Federal/State E-file program**
Forms: (502) 564-4581 or via web **Web site:** www.revenue.ky.gov
<http://revenue.ky.gov/forms> IRS Processing Center: ANDOVER, MA
Refund Status: (502) 564-1600
E-Filing Help Desk: (502) 564-5370 [*NOTE: This number for tax officers only!*]

E-File Information	Do NOT mail in Kentucky Form 8453-K to the Kentucky Department of Revenue. E-file site must retain this form with all supporting documents for 3 years. The KDOR accepts both federal pin signatures. KY Electronic Filing Handbook: http://revenue.ky.gov/taxpro/elf.htm
Who must file?	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 \$10,400 for family size 1; \$14,000 for family size 2; \$17,600 for family size 3 and \$21,200 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 & 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.
What forms to file?	Full year residents: Form 740 or 740EZ. Use Schedule M to make KY adjustments to income. Part year and nonresidents: 740NP.
Requirements for Residency	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).
Exemptions	Kentucky uses a Personal Tax Credit of \$20 per exemption from the federal return. Members of the KY National Guard are entitled to an additional credit.
Military Pay	Military pay of Kentucky residents subject to tax wherever they serve. 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. KY follows federal rules on excluding from taxable income military pay earned while serving in a combat zone declared as such by the President.
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.
Income Exclusions	Taxpayers may exclude social security income, disability retirement income, interest from US 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.

KENTUCKY

Income Deductions	Taxpayers may itemize on KY return, even if they did not on Federal return. Standard deduction is \$2100 for all filers. If one spouse itemizes, so must the other. If filing a joint return, only one \$2100 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 \$41,100 of retirement income, including military retired pay, if retired after 31 Dec 1997. If retired before 1 Jan 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 \$41,100 for post-31 Dec 1997 retirements.
Payments	Due 15 April 2009. Kentucky residents who are in the military are often granted extensions for military service when serving outside the United States. Any extension granted for federal income tax purposes will be honored for Kentucky income tax purposes. For military personnel serving in a combat zone, KY extends deadline for state return until 12 months after completion of combat zone service. For electronic and credit card payment options, on main KY DOR website http://revenue.ky.gov/etax.htm click "Electronic Services" at menu on left side of screen, then click "Electronic Payments." Direct Debit is available on E-file returns.
Notes	The Family Size Tax Credit is available to Full-year KY residents may qualify for the low income tax credit if adjusted gross income is under \$28,196. See pages 9-10 of the instructions for KY Form 740 at http://revenue.ky.gov/taxforms-2003/individual/42a740-i.pdf . Child and dependent care credit - 20% of the equivalent credit taken on the federal return. To calculate, multiply federal credit by 0.2. KY Use Tax applies to items purchased out of state on which either sales tax was not charged or the taxpayer paid less than 6% sales tax. See page 10 and the applicable worksheet in the Form 740 instructions. Credit for taxes paid to another state - calculate using a worksheet available with the instructions for form 740 & 740NP. Claim in Section A Business Incentive and Other Tax Credits. Limited to amount of savings that would have occurred on the KY return had the income been omitted or the amount of tax paid to the other state, whichever is less .
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

LOUISIANA

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

General Information: (225) 219-0102/2448  **Member of Federal/State E-file program**
Forms: (225) 219-2133 or via web at **Web site:** www.revenue.louisiana.gov
<http://www.rev.state.la.us/sections/taxforms/default.asp> IRS Processing Center: Memphis, TN
Refund Status: 1-888-829-3071
Electronic Filing: (225) 219-2490 or 2492 [*NOTE: This number for tax officers only - not for taxpayers!*]

E-File Information	Both LA residents and non-residents may file electronically with the state through an approved Electronic Return Originator (ERO).. Use LA Form IT-540 for resident returns and Form IT-540B for Nonresident Returns. Tax site retains LA 8453 and all supporting documents for 3 years. LA Electronic Filing Handbook: http://www.rev.state.la.us/forms/misc/LAhandb.pdf .
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. http://www.revenue.louisiana.gov/forms/lawspolicies/RIB07022.pdf
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.
Income Exclusions	May exclude social security benefits; if 65 or older, up to \$6000 in retirement income (other than federal or military retirement) subject to LA tax; permanent disability income of up to \$6000; and income on US Government bonds and securities.
Income Deductions	Deduction for federal income tax paid - residents may deduct full amount paid; nonresidents deduct portion of federal income tax paid equivalent to ratio of federal to LA income. Standard deduction is \$9000 for married filing jointly, head of household, and qualifying widow(er); \$4500 for single and married filing separately.
Capital Gains/Losses	Follows federal rules - uses federal adjusted gross income as basis for LA return.
Retirement Income	May exclude federal government retirement benefits, including military retired pay. Use Schedule E.
Payments	Due 15 May 2009. LA allows a "Payment Only" option on its online electronic filing service - see https://webtax.rev.state.la.us/Scripts/WebEncore.dll .

LOUISIANA

Notes	<p>LA charges a use tax for items purchased out-of-state for use or consumption in LA 8% of value of the items. See instructions for Form IT-540, pages 29-30, at http://www.rev.state.la.us/forms/taxforms/540i(1_03).pdf. Also, see worksheet at page 11, Form IT-540B at http://www.rev.state.la.us/forms/taxforms/540Bi(1_03).pdf. LA residents may receive a credit against LA income tax for income tax paid to another state on nonmilitary income or income earned by the spouse, provided this income was included on LA return. A copy of the return filed with the other state must be attached to the LA return.</p> <p>Child Care Credit - LA allows a certain percentage of the federal Child and Dependent Care Credit as a Child Care Credit on the LA return. Percentage is 10% of the federal credit for taxpayers with adjusted gross income of over \$35,000 and 30% of the federal credit for taxpayers with adjusted gross income of from \$25,001 to \$35,000. If the taxpayer's adjusted gross income is over \$60,000, LA credit is the lesser of 10% of federal credit or \$25. Child Care Credit worksheet is included with instructions for Forms IT-540 and IT-540B.</p>
Special Military Processing	None
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	Military personnel may exempt up to \$30,000 for tax year 2005 if they were out of the state for greater than 120 days.

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MAINE

(Must apply separately to state for authority to e-file)

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/forms/homepage.html> IRS Processing Center: Andover, MA
Refund Status: https://portalx.bisoex.state.me.us/jav/RefundStatus_prod/
Practitioner Hotline: (207) 626-8458
E-File Help Desk: (207) 624-9730

E-File Information	Tax sites must mail W-2s, 1099s, and other supporting documents to Maine Revenue Services, Augusta, Maine, 04332, to the following P.O. Boxes: 1040ME Refund Returns to P.O. Box 9111; 1040L Non-refund Returns to P.O. Box 1067; 1040S Refund Returns to P.O. Box 9110; 1040S Non-refund Returns to P.O. Box 1066. 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 http://www.maine.gov/revenue/incomeestate/mailing.htm .
Who must file?	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. 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 and their only ME income is compensation for personal services. 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. 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.
What forms to file?	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.
Requirements for Residency	Resident is a taxpayer for whom ME is legal residence for all of 2008. Also, persons who maintained a permanent place of abode in ME for the entire year and spent a total of more than 183 days in ME; or for whom domicile was ME for part of tax year and who maintained a permanent place of abode in ME for rest of the year and also spent more than 183 days in ME are considered ME residents for tax purposes. Note SCRA supersedes these rules for active duty military living in ME solely as the result of military orders. Note ME publishes a Guide to Residency Status, which you may access at http://www.maine.gov/revenue/incomeestate/guidance/residency_guide_rev_march08.htm .
Exemptions	Personal exemptions are \$2850 per person.

MAINE

Military Pay	ME no longer follows the “Kansas Rule.” Adjustments are made on the tax forms to exclude the nonresident military pay from the spouses resident pay. Further information can be found at: http://www.maine.gov/revenue/publications/alerts/2004/2004jan.htm .
Spouses and Community Property	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.
Income Exclusions	May exclude social security benefits from income. Use Schedule 1, included with Form 1040 ME packet. For more details, see page 9 of instructions for Form 1040ME at http://www.maine.gov/revenue/forms/1040/2008/08_1040ME_Long_Book.pdf . 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.
Income Deductions	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 \$5450; HoH \$8000; MFJ \$9100; MFS \$4500.
Capital Gains/Losses	Taxed as ordinary income; follows federal rules for determining what constitutes capital gains and losses.
Retirement Income	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.
Payments	Due 15 April 2009. Information on electronic funds transfers at http://www.state.me.us/revenue/eft/homepage.html .
Notes	<p>Child Care Credit - The credit is based on the federal Form 2441 but two different rates are used for the calculation. A larger credit is given for child care through a “Quality Child Care “ provider as certified by the Maine DHHS. See the instructions on page 22 of the Form 1040ME booklet and use the worksheet on the same page to calculate the credit.</p> <p>Earned Income Credit - 5% of the taxpayer’s federal earned income credit. To calculate, multiply the federal credit by .05.</p> <p>Credit for taxes paid to other state - ME residents may claim a credit for income tax paid to another state if 1) the tax paid is directly related to income covered by the ME return and 2) the income tax paid to the other state is derived from sources in that state.</p> <p>Nonresident credit - nonresidents may qualify for the ME nonresident credit. Use Schedule NR or NRH to calculate. See pages 12-13 of the Form 1040ME instructions at http://www.maine.gov/revenue/forms/1040/2008/08_1040ME_Long_Book.pdf. When claiming credit, taxpayer must attach the federal return and all W-2s along with Schedule NR or NRH to the Form 1040ME. Also, Maine offers a credit for “Quality” child care expenses. The rate is .43. Use tax must be paid on items bought for use in ME for which ME sales tax was not paid. ME tax rate is 5%. A credit for sales tax paid to another state may apply. See page 7 of the Form 1040ME instructions.</p>

MAINE

Special Military Processing	None
Filing requirements based on Federal Filing Status	See below.
TaxWise for Single	Enter ME in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page.
TaxWise for Married	If both spouses are FYR, enter ME in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page, and using the same filing status as used on their FED return. If one spouse is not a FYR either: (1) File a joint ME return as if both spouse were FYR (not recommended if NR spouse has income from another state); OR (2) Each spouse can file a ME return as a single individual using <i>Form 1040ME</i> with <i>Schedule NRH</i> . Each return must show the proper residency status. (If the NR spouse has no ME-source income, that spouse does not have to file a ME return.) Couples may choose this option only if they filed MFJ-FED. Otherwise, they must file a ME return using the same filing status as on their FED return.
Miscellaneous	None

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

General Information: (410) 260-7980  **Member of Federal/State E-file program**
 or 1-800-638-2937 **Web site:** www.comp.state.md.us

or: www.marylandtaxes.com

Forms: Via web at IRS Processing Center: Andover MA

<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/RefundStatus/default.asp>

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

E-File Information	Tax site must retain copies of Form EL101 and all supporting documents for a period of 3 years. MD E-file handbook: http://taxpros.marylandtaxes.com/efileinfo/2007eflhdbk.pdf
Who must file?	Residents must file a return if they were required to file federal return or the following gross income levels are met: single, \$ 8,950 to \$10,300; married filing jointly, \$17,900 to \$20,000; married filing separately, \$3,500; head of household, \$11,500 to \$12,850; qualifying widow(er), \$14,400 to \$15,450. Higher income levels apply for taxpayers aged 65 and older except for married filing separately. Please see the MD 2008 Forms and Instructions, page 1, at http://individuals.marylandtaxes.com/taxforms/default.asp
What forms to file?	Residents file Form 502 (long form) or 503 (short form). Nonresidents file Form 505.
Requirements for Residency	Permanent home (legal residence or domicile) in MD. Military personnel on active duty who entered service as MD residents remain so unless and until they take steps to establish residency elsewhere. Additionally, persons who live or maintain a home in Maryland for more than 6 months in a calendar year are considered Maryland residents for tax purposes. Part year residents are also considered residents for tax purposes. Note SCRA supersedes these rules for active duty military living in MD solely as the result of military orders.
Exemptions	Exemptions are \$3,200 for taxpayer with Federal Adjusted income under \$100,000 (or \$150,000 if filing joint, head of household, or qualifying widow(er)). Exemption of \$2,400 for taxpayer with Federal Adjusted Income between \$100,000 and \$125,000. Exemption of \$1,800 for taxpayer with Federal Adjusted income between \$125,000 and \$150,000. Exemption of \$1,200 for taxpayer with Federal Adjusted income with income between \$150,000 and \$175,000 (or \$2,400 if filing joint, head of household or qualifying widow(er)). Exemption of \$1,200 for taxpayer with Federal Adjusted income with income between \$175,00 and \$200,000 (or \$1,800 if filing joint, head of household or qualifying widow(er)). Exemption of \$600 for taxpayer with Federal Adjusted income between \$200,000 and \$250,000 (or \$1,200 if filing joint, head of household or qualifying widow(er)). Exemption of \$600 for taxpayer, head of household or qualifying widow(er). http://individuals.marylandtaxes.com/incometax/Exemptions%20Worksheet.pdf 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 blind. If any other dependent claimed is 65 or over, the taxpayer also receives an extra exemption of up to \$3,200. http://individuals.marylandtaxes.com/incometax/exemptions.asp

	Part-year residents and military personnel must prorate exemptions based on the percentage of income that is subject to MD taxation.
Military Pay	MD resident military member with no military income earned overseas - must file Form 502 or Form 503; no exclusion of military income applies. MD resident with military pay from active service outside the 50 US states and the US possessions (Guam, Marianas Islands, Puerto Rico, Virgin Islands) may exclude up to \$15,000 of that pay provided total military pay is less than \$30,000. These rules and those pertaining to filing obligations of nonresident servicemembers and spouses are well demonstrated in the MD 2008 Forms and Instructions booklet, pages 16-17, at http://forms.marylandtaxes.com/current_forms/resident_booklet.pdf
Spouses and Community Property	Not a community property state. If one spouse is a resident & the other a non-resident, may file separate MD return, even if filed joint federal return.
Income Exclusions	Taxpayers may exclude social security income. MD has a Two-Income Married Couple Subtraction, which allows a deduction of up to \$1200 if both spouses have any income subject to MD tax and file a joint return. See pages 6-7, which include a worksheet, of the MD 2008 Forms and Instructions booklet at http://forms.marylandtaxes.com/current_forms/resident_booklet.pdf 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. Income from US Government bonds and securities. Pension exclusion.
Income Deductions	Spouses filing separately in MD need not choose same method (i.e., one can itemize & the other can still take standard deduction). The standard deduction is based upon a percentage of your MD AGI. See standard deduction worksheet to calculate the deduction. See the Standard Deduction worksheet, page 8, MD 2008 Forms and Instructions at http://forms.marylandtaxes.com/current_forms/resident_booklet.pdf . State tax refund reported as income on federal return is deducted from MD return.
Capital Gains/Losses	Taxed as ordinary income; follows federal rules on determining what constitutes capital gains and losses.
Retirement Income	Taxpayers who are over age 65, or who are disabled, may exclude up to \$24,000 of military pension income. See instructions for worksheet. Taxpayers who are over age 55, whose federal AGI is less than \$22,500, and who were enlisted members at the time of retirement, may exclude up to \$5,000 of military retired pay. See MD 2008 Forms and Instructions booklet, pages 6-7, for more information at http://forms.marylandtaxes.com/current_forms/resident_booklet.pdf
Payments	If you <u>both file and pay electronically</u> , your return is due on April 15 th . However, you will have until April 30 th to make your payment. The electronic payment options include: <ul style="list-style-type: none"> • Direct debit (you can use this option at the time you eFile your return and choose a debit date up to April 30th) • Online Bill Pay (You can use this option after you eFile your return. Bill Pay is available at www.marylandtaxes.com) Credit card. Credit card payment option discussed at https://interactive.marylandtaxes.com/Individuals/Payment/ If you file by paper, your return and payment is due on April 15, whether your payment is submitted by paper or electronically.

	For information on electronic funds transfer as payment option, see: https://interactive.marylandtaxes.com/Individuals/Payment/
Notes	<p>Credit for Child and Dependent Care Expenses - 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>Credit for Income Tax Paid to Another State - Available for MD residents only. File Form 502CR for each state. Attach copy of return for other state(s) to the Form 502CR.</p> <p>Earned Income Credit - MD allows credit of up to ½ the taxpayer's federal earned income credit. See explanation and worksheet at page 9 of the MD 2008 Forms and Instructions booklet at http://forms.marylandtaxes.com/current_forms/resident_booklet.pdf Local earned income credit may also apply. See pages 10-11 of MD 2008 Forms and Instructions.</p> <p>County Tax - Counties apply income tax in MD as well. Location of legal residence within MD determines which county to enter on the return.</p>
Special Military Processing	SVCMs can exclude up to \$15,000 of military pay if earned outside the US, unless the SVCM's total military pay exceeds \$30,000. Enter the amount of pay and code "P" on line 14.
Filing requirements based on Federal Filing Status	SVCMs may choose to file MFS-MD or MFJ-MD regardless of his filing status on the federal return.
TaxWise for Single	Enter MD in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page.
TaxWise for Married	Enter MD in the FYR field of the <i>State Information</i> section of the <i>Main Info</i> page. If SVCM files MFS-MD, Taxwise will automatically exclude the spouse's non-MD source income. If SVCM filed MFJ-FED, she should report income that she would have reported had she filed a separate federal return. The income from jointly held securities, property, etc., must be divided evenly between husband and wife. If SVCM files MFJ-MD, his spouse's non-MD source income may be subtracted on line 13. PYR must report all federal income, but deduct portions of income earned while not a resident of MD and prorate any credits.
Miscellaneous	Maryland uses a local tax rate chart for Line 31 of the 502.

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.

(AL) - ALLEGANY COUNTY	(CC) - CECIL COUNTY
Barton	Cecilton
Belair	Charlestown
Bowling Green Roberts Pl	Chesapeake City
Cresaptown	Elkton
Cumberland	North East
Ellerslie	Perryville
Frostburg	Port Deposit
Lavale	Rising Sun
Lonaconing	(CH) - CHARLES COUNTY
Luke	Indian Head
McCoole	La Plata
Midland	Port Tobacco
Mt Savage	(DR) - DORCHESTER COUNTY
Potomac Park Addition	Brookview
Westernport	Cambridge
(AA) - ANNE ARUNDEL COUNTY	Church Creek
Annapolis	East New Market
Highland Beach	Eldorado
(BL) - BALTIMORE COUNTY	Galestown
(BC) - BALTIMORE CITY	Hurlock
(CV) - CALVERT COUNTY	Secretary
Chesapeake Beach	Vienna
North Beach	(FR) - FREDERICK COUNTY
(CL) - CAROLINE COUNTY	Brunswick
Denton	Burkittsville
Federalsburg	Emmitsburg
Goldsboro	Frederick
Greensboro	Middletown
Henderson	Mt Airy
Hillsboro	Myersville
Marydel	New Market
Preston	Rosemont
Ridgely	Thurmont
Templeville	Walkersville
(CR) - CARROLL COUNTY	Woodsboro
Hampstead	
Manchester	
Mt Airy	
New Windsor	
Sykesville	

Taneytown	
Union Bridge	
Westminster	
(GR) - GARRETT COUNTY	(PG) - PRINCE GEORGE'S COUNTY
Accident	
Deer Park	Berwyn Heights
Friendsville	Bladensburg
Grantsville	Bowie
Kitzmillersville	Brentwood
Loch Lynn Heights	Capitol Heights
Mountain Lake Park	Cheverly
Oakland	College Park
(HR) - HARFORD COUNTY	Colmar Manor
Aberdeen	Cottage City
Bel Air	District Heights
Havre De Grace	Eagle Harbor
(HW) - HOWARD COUNTY	Edmonston
(KN) - KENT COUNTY	Fairmount Heights
Betterton	Forest Heights
Chestertown	Laurel
Galena	Morningside
Millington	Mt Rainier
Rock Hall	New Carrollton
(MG) - MONTGOMERY COUNTY	North Brentwood
Barnesville	Riverdale Park
Brookeville	Seat Pleasant
Chevy Chase Sec 3	University Park
Town of Chevy Chase	Upper Marlboro
Chevy Chase Sec 5	(QA) - QUEEN ANNE'S COUNTY
Chevy Chase View	Barclay
Chevy Chase Village	Centreville
Drummond	Church Hill
Friendship Heights	Millington
Gaithersburg	Queen Anne
Garrett Park	Queenstown
Glen Echo	Sudlersville
Kensington	Templeville
Laytonsville	(SM) - ST MARY'S COUNTY
Martins Addition	Leonardtwn
North Chevy Chase	(SS) - SOMERSET COUNTY
Oakmont	Crisfield
Poolesville	Princess Anne
Rockville	(TB) - TALBOT COUNTY
Somerset	Easton
Takoma Park	Oxford
Washington Grove	Queen Anne
	St Michaels

	Trappe
(WH) - WASHINGTON COUNTY	
Boonsboro	
Clearspring	
Funkstown	
Hagerstown	
Hancock	
Keedysville	
Sharpsburg	
Smithsburg	
Williamsport	
(WC) - WICOMICO COUNTY	
Delmar	
Fruitland	
Hebron	
Mardela Springs	
Pittsville	
Salisbury	
Sharptown	
Willards	
(WR) - WORCESTER COUNTY	
Berlin	
Ocean City	
Pocomoke City	
Snow Hill	

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MASSACHUSETTS

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

General Information: (617) 887-MDOR  **Not a Member of Federal/State E-file program**
Forms: (617) 887-MDOR **Web site:** www.dor.state.ma.us
Refund Status: via web at IRS Processing Center: ANDOVER, MA
<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	Tax site retains MA Form M-8453 and all supporting documents for 3 years. MA Electronic Filing Handbook: http://www.dor.state.ma.us/forms/efileforms.htm .
Who must file?	Full year and part year residents of MA who earned more than \$8000 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: \$4400 for single taxpayers (including married filing separately); \$6,800 for head of household; \$8,800 for married filing jointly. In addition, taxpayers may claim \$1000 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. Nonresident taxpayers who receive military compensation and file Massachusetts Form 1-NR/PY should not include such military compensation when determining whether they qualify for "no tax status" or the "limited income credit." See TIR 04-6: Effect of the Federal Servicemembers Civil Relief Act (P.L. 108-189) on Massachusetts Nonresidents with Military Compensation http://www.mass.gov/?pageID=dorterminal&L=6&L0=Home&L1=Individuals+and+Families&L2=Help+%26+Resources&L3=Tax+Guides&L4=Guide+for+New+Residents&L5=Personal+Income+Information&sid=Ador&b=terminalcontent&f=dor_help_nores&csid=Ador 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.

MASSACHUSETTS

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 a system of itemized deductions distinct from federal itemized deductions, which are not claimed on the MA return. MA itemized deductions include: a deduction of amounts paid to FICA up to a maximum of \$2000; a rental deduction of 50% of rent paid up to a maximum deduction of \$3000; deduction of expenses for care for a child under age 13 or a disabled dependent or disabled spouse - up to \$4800 for one qualifying person, up to \$9600 for two; and deduction for dependent member of household under age 12 or age 65 or over or for a disabled dependent (this deduction applies only if the taxpayer did not take the immediately preceding deduction). For these deductions, see instructions for MA Form 1, pgs 11-12, at http://www.mass.gov/Ador/docs/dor/Forms/IncTax08/f1_nrpydfs/instructions.pdf
Capital Gains/Losses	Capital gains are taxed at either 5.3% or 12%. Tax payer must complete schedule B. See pages 12 and 13. Http://www.mass.gov/Ador/docs/dor/Forms/IncTax08/f1_nrpydfs/instructions.pdf
Retirement Income	Military pensions are excluded from income.
Payments	Due April 15, 2008
Notes	N/A
Special Military Processing	None
Filing requirements based on Federal Filing Status	See below
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	SVCM may only file MFJ-MA if he and his spouse were residents of MA during the same time period. 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	None

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MICHIGAN

Michigan Department of Treasury
Lansing, MI 48922

General Information: (800) 827-4000 **Member of Federal/State E-file program**
 Forms: (800) 827-4000 Web site: www.michigan.gov/treasury
 Refund Status: (800) 827-4000 IRS Processing Center: Memphis, TN
 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 recommended six years. Mail paper copies of rejected returns with a refund or zero balance to: Michigan Department of Treasury, Lansing, MI 48956. Mail those with balance due to Michigan Department of Treasury, Lansing, MI 48929. www.mifastfile.org .
Who must file?	All residents must file if their AGI exceeds their exemption allowance. Part year and nonresidents must file if they have any MI income.
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 \$3,300 per person. Special exemption is \$2100.
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.
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.
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: \$8,828 if single, \$17,655 if filing jointly- see instructions in the MI1040 booklet. No standard deduction.
Capital Gains/Losses	Taxed as ordinary income, follows federal rules.
Retirement Income	May exclude income from military pension. (Schedule 1 Line 12) Benefits from private pension systems or an IRA are deductible to a maximum of \$39,570 for a single filer or \$79,140 for joint filers.
Payments	Due 15 April 2009.

MICHIGAN

Notes	MI has increased tax rate from 3.9% to 4.35% effective Oct 2007 therefore a blended rate scheme will apply for tax year 2007. MI charges a use tax on goods bought out of state on which no sales tax was paid. Tax credit for taxes or rent paid on MI homestead- see instructions. The income tax rate was reduced from 4.1 percent in 2002 to 4.0 percent in 2003 to 3.95 percent in 2004 and 3.90 percent in 2005. Michigan citizens can now contribute to the Military Family Relief Fund on their <i>Individual Income Tax Return MI-1040</i> .
Military Family Relief Fund	You may contribute to the Military Family Relief Fund by entering your contribution amount (\$1minimum) here. This fund provides assistance to qualifying families of military members in either the Michigan National Guard who are serving in the U.S. Armed Forces or those reserve forces called to active duty by the federal government. This will increase your tax due or reduce your refund. (Line #29)
Filing Extension Granted for Military Personnel Serving in a Combat Zone	United States military personnel serving in a combat zone on April 15, 2008, 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. Service men and women serving in combat zones will simply need to print " <i>Combat Zone</i> " in red ink on the top of page 1 of their return. Visit our Web site at www.michigan.gov/treasury for more information.
Vehicle Donation Credit	You may claim a nonrefundable credit if you donate an automobile to certain charitable organizations who in turn transfer the vehicle to an individual for employment purposes. (Line #26)
Children's Trust Fund	Michigan income taxpayers can voluntarily contribute \$5.00 or more to the Children's Trust Fund. Contributions are a key source of funding for child abuse/neglect prevention in your local community.
Web Self Service is Available	You can access the Department of Treasury Web site to 1) check the date Treasury is currently processing returns, 2) check if your refund has been issued and when, 3) ask Treasury a question 4) request copies of returns filed, 5) change your address. Visit our Web site at www.michigan.gov/it to access these service options. Frequently Asked Questions are also available.
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	10015 Benzie County Central	41070 Cedar Springs	31100 Dollar Bay – Tamrack City
31020 Adams Twp	63050 Berkley	50010 Center Line	14020 Dowagiac Union
46020 Addison	34140 Berlin Twp (3)	05035 Central Lake	44050 Dryden
46010 Adrian	11240 Berrien Springs	59125 Central Montcalm	58050 Dundee
58020 Airport	27010 Bessemer	75030 Centreville	78030 Durand
79010 Akron-Fairgrove	21065 Big Bay De Noc	15050 Charlevoix	74050 East China
05010 Alba	62470 Big Jackson	23030 Charlotte	50020 East Detroit
13010 Albion	54010 Big Rapids	31050 Chassell Twp	41090 East Grand Rapids
01010 Alcona	73170 Birch Run	16015 Cheboygan	38090 East Jackson
74030 Algonac	63010 Birmingham	81040 Chelsea	15060 East Jordan
03030 Allegan	46040 Blissfield	73110 Chesaning Union	33010 East Lansing
82020 Allen Park	32250 Bloomfield Twp (7F)	54025 Chippewa Hills	34340 Easton Twp (6)
70040 Allendale	80090 Bloomingdale	50080 Chippewa Valley	23050 Eaton Rapids
29010 Alma	49020 Bois Blanc Pines	32040 Church	11250 Eau Claire
44020 Almont	15020 Boyne City	18010 Clare	82250 Ecorse
04010 Alpena	15030 Boyne Falls	63090 Clarenceville	14030 Edwardsburg
50040 Anchor Bay	63180 Brandon	63190 Clarkston	05060 Elk Rapids
81010 Ann Arbor	11210 Brandywine	63270 Clawson	32050 Elkton-Pigeon -Bay Port Laker
06010 Arenac Eastern	29040 Breckenridge	39020 Climax-Scotts	05065 Ellsworth
50050 Armada	22030 Breitung Twp	46060 Clinton	31070 Elm River Twp
07010 Arvon Twp	73180 Bridgeport-Spaulding	50070 Clintondale	49055 Engadine
29020 Ashley	63080 Bloomfield Hills	25150 Clio	21010 Escanaba
13050 Athens	11340 Bridgman	12010 Coldwater	09050 Essexville-Hampton
25130 Atherton	47010 Brighton	56030 Coleman	67020 Evart
60010 Atlanta	17140 Brimley	32260 Colfax Twp (1F)	66045 Ewen-Trout Creek
06020 Au Gres Sims	46050 Britton Macon	11330 Coloma	40060 Excelsior (1)
02010 Au Train-Onata	12020 Bronson	75040 Colon	68030 Fairview
63070 Avondale	76060 Brown City	38040 Columbia	63200 Farmington
32010 Bad Axe	11310 Buchanan	39030 Comstock	18020 Farwell
43040 Baldwin	28035 Buckley	41080 Comstock Park	03050 Fennville
80020 Bangor (Van Buren)	73080 Buena Vista	38080 Concord	25100 Fenton
80240 Bangor Twp (8)	56020 Bullock Creek	75050 Constantine	63020 Ferndale
09030 Bangor Twp	75020 Burr Oak	70120 Coopersville	50090 Fitzgerald
07020 Baraga	02020 Burt Twp	78100 Corunna	82180 Flat Rock
21090 Bark River-Harris	78020 Byron	80040 Covert	25010 Flint
19100 Bath	41040 Byron Center	20015 Crawford Au Sable	25120 Flushing
13020 Battle Creek	83010 Cadillac	82230 Crestwood	40020 Forest Area
09010 Bay City	41050 Caledonia	76080 Croswell-Lexington	41110 Forest Hills
37040 Beal City	31030 Calumet	33040 Dansville	36015 Forest Park
51020 Bear Lake	30010 Camden Frontier	25140 Davison	19070 Fowler
15010 Beaver Island	74040 Capac	82030 Dearborn	47030 Fowlerville
26010 Beaverton	25080 Carman-Ainsworth	82040 Dearborn Heights (7)	73190 Frankenmuth
58030 Bedford	55010 Carney Nadeau	80050 Decatur	10025 Frankfort-Elberta
25240 Beecher	79020 Caro	76090 Deckerville	50100 Fraser
34080 Belding	73030 Carrollton	46070 Deerfield	53030 Free Soil
05040 Bellaire	59020 Carson City Crystal	08010 Delton Kellogg	73200 Freeland
23010 Bellevue	76070 Carsonville Pt Sanilac	17050 Detour	62040 Fremont
25060 Bendle	32030 Caseville	82010 Detroit	61080 Fruitport
25230 Bentley	79030 Cass City	19010 Dewitt	29050 Fulton
11010 Benton Harbor	14010 Cassopolis	81050 Dexter	

39050 Galesburg-Augusta	70020 Holland	25280 Lakeville	38120 Michigan Center
11160 Galien Twp	63210 Holly	34090 Lakewood	21135 Mid Peninsula
03440 Glenn	33070 Holt	63280 Lamphere	56010 Midland
82050 Garden City	61120 Holton	33020 Lansing	81100 Milan
69020 Gaylord	13080 Homer	44010 Lapeer	79100 Millington
25070 Genesee	03070 Hopkins	80130 Lawrence	68010 Mio-Au Sable
72010 Gerrish-Higgins	72020 Houghton Lake	80140 Lawton	61060 Mona Shores
82290 Gibraltar	31110 Houghton-Portage	45020 Leland	58010 Monroe
21025 Gladstone	47070 Howell	49040 Les Cheneaux	59045 Montabella
26040 Gladwin	46080 Hudson	33100 Leslie	61180 Montague
45010 Glen Lake	70190 Hudsonville	81070 Lincoln	25260 Montrose
80110 Gobles	82340 Huron	82090 Lincoln Park	49070 Moran Twp.
41120 Godfrey-Lee	63220 Huron Valley	25250 Linden	46100 Morenci
41020 Godwin Heights	58070 Ida	30040 Litchfield	54040 Morley Stanwood
25050 Goodrich	44060 Imlay City	24030 Littlefield	78060 Morrice
25030 Grand Blanc	82080 Inkster	82095 Livonia	50160 Mt. Clemens
70010 Grand Haven	16050 Inland Lakes	41170 Lowell	25040 Mt. Morris
23060 Grand Ledge	34010 Ionia	53040 Ludington	37010 Mt. Pleasant
41010 Grand Rapids	34360 Ionia Twp (2)	49110 Mackinac Island	02070 Munising
41130 Grandville	22010 Iron Mountain	16070 Mackinaw City	61010 Muskegon
62050 Grant	27020 Ironwood	46090 Madison (Lenawee)	61020 Muskegon Heights
42030 Grant Twp (2)	52180 Ishpeming	63140 Madison (Oakland)	38130 Napoleon
38050 Grass Lake	29060 Ithaca	05070 Mancelona	52090 Negaunee
59070 Greenville	38170 Jackson	81080 Manchester	11200 New Buffalo
82300 Grosse Ile Twp	58080 Jefferson (Monroe)	51070 Manistee	50170 New Haven
82055 Grosse Pointe	70175 Jenison	77010 Manistique	78070 New Lothrop
39065 Gull Lake	69030 Johannesburg-Lewiston	83060 Manton	62070 Newaygo
52040 Gwinn	30030 Jonesville	23065 Maple Valley	52015 N.I.C.E. (Ishpeming)
11670 Hagar Twp (6)	39010 Kalamazoo	13095 Mar Lee	11300 Niles
35020 Hale	51045 Kaleva Norman Dickson	14050 Marcellus	30050 North Adams – Jerome
03100 Hamilton	40040 Kalkaska	67050 Marion	44090 North Branch
82060 Hamtramck	25110 Kearsley	76140 Marlette	55115 North Central
31010 Hancock	41140 Kelloggsville	52170 Marquette	22045 North Dickinson
38100 Hanover-Horton	41145 Kenowa Hills	13110 Marshall	32080 North Huron
32060 Harbor Beach	41150 Kent City	03060 Martin	61230 North Muskegon
24020 Harbor Springs	41160 Kentwood	74100 Marysville	45040 Northport
13070 Harper Creek	28090 Kingsley	33130 Mason (Ingham)	41025 Northview
82320 Harper Woods	79080 Kingston	58090 Mason (Monroe)	82390 Northville
18060 Harrison	07040 L'Anse	53010 Mason County Central	38140 Northwest
64040 Hart	50140 L'Anse Creuse	53020 Mason County Eastern	22025 Norway-Vulcan
80120 Hartford	78040 Laingsburg	80150 Mattawan	75100 Nottawa
47060 Hartland	57020 Lake City	79090 Mayville	63100 Novi
33060 Haslett	25200 Lake Fenton	57030 McBain	63250 Oak Park
08030 Hastings	31130 Lake Linden-Hubbell	82045 Melvindale-North Allen Park	61065 Oakridge
63130 Hazel Park	63230 Lake Orion	74120 Memphis	33170 Okemos
73210 Hemlock	50120 Lake Shore (Macomb)	75060 Mendon	23080 Olivet
62060 Hesperia	11030 Lakeshore (Berrien)	55100 Menominee	71050 Onaway
82070 Highland Park	59090 Lakeview (Calhoun)	56050 Meridian	23490 Oneida Twp. (3)
60020 Hillman	13090 Lakeview (Macomb)	73230 Merrill	51060 Onekama
30020 Hillsdale	50130 Lakeview (Montcalm)	83070 Mesick	46110 Onsted

66050 Ontonagon	82130 Romulus	28010 Traverse City	41026 Wyoming
61190 Orchard View	50030 Roseville	82155 Trenton	74130 Yale
35010 Oscoda	63040 Royal Oak	59080 Tri County	81020 Ypsilanti
03020 Otsego	17110 Rudyard	63150 Troy	70350 Zeeland
19120 Ovid-Elsie	73010 Saginaw City	32170 Ubly	
32090 Owendale-Gagetown	73040 Saginaw Twp.	13135 Union City	
78110 Owosso	81120 Saline	79145 Unionville-Sebewaing	
63110 Oxford	46130 Sand Creek	50210 Utica	
34040 Palo	76210 Sandusky	82430 Van Buren	
39130 Parchment	34120 Saranac	50220 Van Dyke	
80160 Paw Paw	03080 Saugatuck	69040 Vanderbilt	
76180 Peck	17010 Sault Ste. Marie	38020 Vandercook Lake	
24040 Pellston	39160 Schoolcraft	79150 Vassar	
13120 Pennfield	64080 Shelby	32650 Verona Twp. (1F)	
64070 Pentwater	37060 Shepherd	59150 Vestaburg	
78080 Perry	32610 Sigel Twp (3)	39170 Vicksburg	
24070 Petoskey	32620 Sigel Twp. (4)	27070 Wakefield-Marenisco	
19125 Pewamo-Westphalia	32630 Sigel Twp. (6)	30080 Waldron	
17090 Pickford	11830 Sodus Twp. (5)	64090 Walkerville	
47080 Pinckney	80010 South Haven	63290 Walled Lake	
09090 Pinconning	50200 South Lake	50230 Warren	
67055 Pine River	63240 South Lyon	50240 Warren Woods	
30060 Pittsford	82140 South Redford	63300 Waterford	
03010 Plainwell	63060 Southfield	27080 Watersmeet Twp.	
82100 Plymouth-Canton	82405 Southgate	11320 Watervliet	
63030 Pontiac	41240 Sparta	33215 Waverly	
32130 Port Hope	70300 Spring Lake	03040 Wayland Union	
74010 Port Huron	38150 Springport	82160 Wayne-Westland	
39140 Portage	73240 St. Charles	33220 Webberville	
34110 Portland	49010 St. Ignace	52160 Wells Twp.	
71060 Posen	19140 St. Johns	63160 West Bloomfield	
23090 Potterville	11020 St. Joseph	65045 West Branch-Rose City	
52100 Powell Twp.	29100 St. Louis	36025 West Iron County	
12040 Quincy	06050 Standish-Sterling	70070 West Ottawa	
21060 Rapid River	31140 Stanton Twp.	38010 Western	
61210 Ravenna	55120 Stephenson	82240 Westwood	
30070 Reading	33200 Stockbridge	25210 Westwood Heights	
82110 Redford Union	75010 Sturgis	62090 White Cloud	
67060 Reed City	58100 Summerfield	75070 White Pigeon	
79110 Reese	02080 Superior Central	66070 White Pine	
61220 Reeths-Puffer	45050 Suttons Bay	17160 Whitefish	
52110 Republic-Michigamme	73255 Swan Valley	58110 Whiteford	
50180 Richmond	25180 Swartz Creek	61240 Whitehall	
82120 River Rouge	48040 Tahquamenon	81140 Whitmore Lake	
11033 River Valley	35030 Tawas	35040 Whittemore Prescott	
82400 Riverview	82150 Taylor	33230 Williamston	
63260 Rochester	46140 Tecumseh	81150 Willow Run	
41210 Rockford	13130 Tekonsha	16100 Wolverine	
71080 Rogers City	08050 Thornapple Kellogg	82365 Woodhaven-Brownston	
50190 Romeo	75080 Three Rivers	82170 Wyandotte	

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MINNESOTA

Minnesota Department of Revenue
Mail Station 5510
St. Paul, MN 55146-5510

General Information: (651) 296-3781 **✚ Not A Member of Federal/State E-file program**
(800) 652-9094

Forms: (651) 296-4444 Web site: www.taxes.state.mn.us
IRS Processing Center: FRESNO, CA

RefundStatus: <https://www.mndor.state.mn.us/WheresMyRefund>

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 \$8,750.00. Active duty military do not have to file if your gross income minus compensation for active duty outside MN is less than \$8950.
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	Active duty military personnel stationed outside of Minnesota are residents if they are domiciled in Minnesota. There are three subtractions from federal taxable income. They can be found on Schedule M1M. The first subtraction is for Minnesota residents with compensation for federal active military duty performed anywhere. The second is for compensation paid to nonresidents on federal active duty anywhere. The third is allowed for state or federal compensation paid to National Guard or Reserve members for special emergency activations such as disaster control, searches, or transportation security.
Spouses and Community Property	Not a community property state. Must follow federal filing status on MN return.
Income Exclusions	Follows federal rules.
Income Deductions	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.
Capital Gains/Losses	Follows federal rules for income. Capital gain income from mutual funds is not exempt.
Retirement Income	Federal pensions are taxable in Minnesota.
Payments	Due 15 April 2009.
Special Military Processing	SVCMS are allowed subtractions for military pay received for federal active duty performed outside MN. Use Schedule M1M. If the SVCMS 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. MN also has a credit for military service

	members serving in a combat/hazard zone anytime in 2008. If eligible, service member will be entitled to \$59 credit for each month in combat/hazard zone. Service member must complete form M99.
MINNESOTA	
Filing requirements based on Federal Filing Status	A SVCMM's MN income tax filing status must be the same status as that used on her federal income tax return, e.g. if MFS-FED, then MFS-MN.
TaxWise for Single	Enter MN in the FYR field of the State Information section of the Main Info page.
TaxWise for Married	If both spouses are FYR, enter MN in the FYR field of the State Information section of the Main Info page. If either spouse is a PYR or NR: enter MN in either the PYR or NR field of the State Information section of the Main Info page, and use Schedule M1NR to determine the income taxable to MN.
Miscellaneous	For VITA assistance, call Theresa Gus (651) 556-6606. MN charges a use tax for items totaling more that \$770 for which no sales tax was paid. Marriage credit, child/dependent care credit, education credits- see instructions.

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MISSISSIPPI

Not Yet Updated

Mississippi Tax Commission
P.O. Box 1033
Jackson, MS 39215-1033

General Information: (601) 923-7000

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

Forms: (601) 923-7815

Web site: www.mstc.state.ms.us

Refund Status: (601) 923-7801

IRS Processing Center: ATLANTA, GA

Electronic Filing: (601) 923-7040

E-File Information	Tax sites must retain MS 8453 and all supporting documents for three years.
Who must file?	Residents must file a MS tax return if their income exceeds the following amounts: single, \$8300; married filing jointly, \$16600. 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, \$6,000 for single filers, and \$8,000 for head of household.
Military Pay	Follows federal rules.
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. 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.
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: \$4600 for married couples; \$2300 for singles and MFS, \$3400 for head of household.
Capital Gains/Losses	Follows federal rules.
Retirement Income	May exclude all retirement pay.
Payments	Due 15 April 2008.
Special Military Processing	None
Filing requirements based on Federal Filing Status	SVCMS 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.

MISSISSIPPI

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

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MISSOURI

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

General Information: (573) 751-3505

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

Forms: (800) 877-6881

Web site: www.dor.mo.gov

Refund Status: (573) 751-3505

IRS Processing Center: KANSAS CITY, MO

Electronic Filing: (573) 751-7200

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 \$1200 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 forms 1040A. 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
Military Pay	If a MO resident, but not stationed in MO, no residence in MO is maintained, and not present in MO for more than 30 days, military pay, interest, and dividend income may be excluded. This rule does not apply if the military member's spouse is domiciled in MO. Otherwise, follows federal rules. MO Home of Record, stationed in MO, military income taxed. For more info see http://www.dor.mo.gov/tax/personal/military/
Spouses and Community Property	Not a community property state. Must follow federal filing status election. Joint federal filers file a "combined" MO return on which each spouse reports own income. Note that under the Servicemembers Civil Relief Act, states cannot consider military income when determining the tax rate for other income earned in the state by a nonresident serviceperson or spouse.
Income Exclusions	May deduct federal tax paid, up to \$5000 (\$10,000 for married filing jointly).
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 \$5450 for single, \$10,900 for MFJ/QW, \$8000 for HH, \$ 5450 for MFS.
Capital Gains/Losses	Follows federal rules.
Retirement Income	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.
Payments	Due 1 April 2009.

MISSOURI

Special Military Processing	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 in 2005, 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 too file a return must complete form M0-NRI and sign back.
Filing requirements based on Federal Filing Status	A SVCMS'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.
TaxWise for Single	If SVCMS 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.
TaxWise for Married	<p>If a SVCMS 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.</p> <p>A PYR is treated as a NR. However, a PYR 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. Codes located on following pages. Note Long Term Care Insurance Deduction</p> <p>NEW ONLINE FORM: Effective for the 2007 tax year and forward, military individuals who are not required to file a Missouri return can use the department's new No Return Required - Military Online Form. This form should be submitted to the department by the return's due date. (A return's due date is normally April 15th, following the close of the taxable year.) Submitting this online form timely should prevent the department from sending a "Request for Tax Return" notice to a military individual. https://dory.dor.mo.gov/dor/tax/nri/default.aspx</p>

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Missouri School District Numbers by County

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:

- Determine your public school district at the time of completing your return.
- 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.
- If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
- If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
- 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		St. Joseph	482	Keytesville R-III	235	DEKALB		HARRISON	
Adair Co. R-I (Novinger)	365	BUTLER		Northwestern R-I (Mendon)	363	Maysville R-I	303	Cainsville R-I	058
Adair Co. R-II (Brashear)	045	Neelyville R-IV	332	Salisbury R-IV	435	Osborn R-O	373	Gilman City R-IV	167
Kirkville R-III	241	Poplar Bluff R-I	402	CHRISTIAN		Stewartsville C-2	488	North Harrison R-III (Eagleview)	353
ANDREW		Twin Rivers R-X (Broseley)	512	Billings R-IV	029	Union Star R-II	515	Ridgeway R-V	423
Avenue City R-IX	015	CALDWELL		Chadwick R-I	080	DENT		South Harrison Co. R-II (Bethany)	461
North Andrew Co. R-VI (Rosendale)	350	Braymer C-4	046	Cleaver R-V	091	Dent-Phelps R-III (RFD, Salem)	117	HENRY	
Savannah R-III	437	Breckenridge R-I	047	Nixa R-III	345	Green Forest R-I	178	Cathoun R-VIII	059
ATCHISON		Cowgill R-VI	105	Ozark R-VI	377	North Wood R-IV	359	Clinton	093
Fairfax R-III	142	Hamilton R-II	187	Sparta R-III	471	Oak Hill R-I	367	Davis R-XII	113
Rock Port R-II	428	Kingston 42	238	Spokane R-VII	473	Salem R-80	434	Henry Co. R-I (Windsor)	553
Tarkio R-I	503	Mirabile C-1	319	CLARK		DOUGLAS		Leesville R-IX	262
AUDRAIN		New York R-IV	341	Clark Co. R-I (Kahoka)	230	Ava R-I	014	Montrose R-XIV	325
Community R-VI	099	Polo R-VII	401	Luray 33	281	Plainview R-VIII	394	Shawnee R-III	448
Mexico 59	310	CALLAWAY		Revere C-3	416	Skyline R-II	456	HICKORY	
Van-Far R-I	521	Fulton 58	159	Wyaocanda C-1	560	DUNKLIN		Hemitage R-IV	198
BARRY		New Bloomfield R-III	336	CLAY		Campbell R-II	064	Hickory Co. R-I (Urbana)	201
Cassville R-IV	071	North Callaway R-I (Kingdom City)	351	Excelsior Springs 40	138	Clauken C-4	088	Wesublaeu R-III	533
Exeter R-VI	139	South Callaway R-II (Mokane)	460	Kearney R-I	232	Holcomb R-III	205	Wheatland R-II	547
Monett R-I	322	CAMDEN		Liberty 53	269	Kennett 39	234	HOLT	
Purdy R-II	406	Camdenton R-III	062	Missouri City 56	320	Malden R-I	288	Craig R-III	106
Shell Knob 78	452	Climax Springs R-IV	092	North Kansas City 74	354	Senath Homersville C-8	445	Mound City R-II	327
Southwest R-V	470	Macks Creek R-V	283	Smithville R-II	459	Southland C-9 (Cardwell)	468	South Holt Co. R-I (Oregon)	462
Wheaton R-III	548	Stoutland R-II	490	CLINTON		FRANKLIN		HOWARD	
BARTON		CAPE GIRARDEAU		Cameron R-I	063	Franklin Co. R-II (RFD, New Haven)	157	Fayette R-III	147
Golden City R-III	171	Cape Girardeau 63	066	Clinton Co. R-III (Plattsburg)	397	Lonedell R-XIV	279	Howard Co. R-II (Glasgow)	168
Lamar R-I	252	Delta R-V	116	Lathrop R-II	257	Meramec Valley R-III	308	New Franklin R-I	337
Liberal R-II	268	Jackson R-II	219	COLE		New Haven	338	HOWELL	
BATES		Nell Holcomb R-IV	333	Blair Oaks	097	Spring Bluff R-XV	474	Fairview R-XI	144
Adrian R-III	001	Oak Ridge R-VI	368	Cole Co. R-I (Russellville)	432	St. Clair R-XIII	478	Glenwood R-VIII	169
Bullard R-II	018	CARROLL		Cole Co. R-V (Eugene)	136	Strain-Japan R-XVI	575	Howell Valley R-I	210
Butler R-V	056	Bosworth R-V	040	Jefferson City	224	Sullivan	497	Junction Hill C-12	229
Hudson R-IX	211	Carrollton R-VII	068	COOPER		Union R-XI	514	Mountain View Birch Tree R-III	329
Hume R-VIII	213	Hale R-I	184	Blackwater R-II	031	Washington	531	Richards R-V	418
Miami R-I	311	Norborne R-VIII	348	Boonville R-I	039	GASCONADE		West Plains R-VII	541
Rich Hill R-IV	417	Tina-Avalon R-II	506	Cooper Co. R-IV (Bunceton)	054	Gasconade Co. R-I (Hermann)	197	Willow Springs R-IV	551
BENTON		CARTER		Ottaville R-VI	375	Gasconade Co. R-II (Owensville)	376	IRON	
Cole Camp R-I	096	East Carter Co. R-II (Ellsinore)	126	Pilot Grove C-4	393	GENTRY		Arcadia Valley R-II (Ironton)	009
Lincoln R-II	272	Van Buren R-I	520	Prairie Home R-V	404	Albany R-III	004	Belleview R-III	022
Warsaw R-IX	530	CASS		CRAWFORD		King City R-I	236	Iron Co. C-4 (Viburnum)	218
BOLLINGER		Archie R-V	010	Crawford Co. R-I (Bourbon)	041	Starberry R-II	484	South Iron R-I (Annapolis)	463
Leopold R-III	264	Belton 124	023	Crawford Co. R-II (Cuba)	108	GREENE		JACKSON	
Meadow Heights R-II	305	Draxel R-IV	123	Steelville R-III	486	Ash Grove R-IV	011	Blue Springs R-IV	035
Woodland R-IV	557	East Lynne 40	127	DADE		Fair Grove R-X	140	Center 58	074
Zalma R-V	561	Harrisonville R-IX	193	Dadeville R-II	111	Logan-Rogersville R-VIII	277	Fort Osage R-I (Rt. 2, Independence)	153
BOONE		Midway R-I	316	Everton R-III	137	Republic R-III	415	Grain Valley R-V	173
Centralia R-VI	079	Pleasant Hill R-III	398	Greenfield R-IV	180	Springfield R-XII	475	Grandview C-4	174
Columbia 93	098	Raymore-Peculiar R-II	411	Lockwood R-I	276	Stratford R-VI	492	Hickman Mills C-1	200
Hallsville R-IV	186	Sherwood Cass R-VIII (Craighton)	453	DALLAS		Walnut Grove R-V	527	Independence 30	217
Harrisburg R-VIII	192	Strasburg C-3	494	Dallas Co. R-I (Buffalo)	112	Willard R-II	550	Kansas City 33	231
Southern Boone Co. R-I	466	CEDAR		DAVISS		GRUNDY		Lee's Summit R-VII	261
Sturgeon R-V	495	El Dorado Springs R-II	131	Gallatin R-V	162	Grundy Co. R-V (Galt)	182	Lone Jack C-6	278
BUCHANAN		Stockton R-I	489	North Daviess R-III	220	Laredo R-VII	255	Oak Grove R-VI	366
Buchanan Co. R-IV (DeKab)	115	CHARITON		Pattonburg R-II	382	Pleasant View R-VI	400	Raytown C-2	412
East Buchanan Co. C-1 (Gower)	125	Brunswick R-II	052	Tri-County R-VII (Jamesport)	509	Spickard R-II	472	JASPER	
Mid-Buchanan Co. R-V (Fauoett)	313	CHARITON		Winston R-VI	556	Trenton R-IX	508	Avilla R-XIII	016
MO 860-1804 (11-2005)								Carl Junction R-I	067

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Carthage R-IX	069	Marquand-Zion R-VI	298	Gainesville R-V	160	Lesterville R-IV	265	SHANNON	
Jasper Co. R-V	222	MARIES		Lutie R-VI	282	Southern Reynolds Co. R-II	467	Eminence R-I	135
Joplin R-VIII	228	Maries Co. R-I (Vienna)	524	Thornfield R-I	505			Winona R-III	555
Sarcoxie R-II	436	Maries Co. R-II (Belle-Bland)	021	PEMISCOT		RIPLEY		SHELBY	
Webb City R-VII	534	MARION		Caruthersville 18	070	Doniphan R-I	121	North Shelby	449
JEFFERSON		Hannibal 60	189	Cooter R-IV	103	Naylor R-II	331	Shelby Co. R-IV (Shelbina)	450
Crystal City 47	110	Marion Co. R-II	295	Delta C-7 (Deering)	385	Ripley Co. R-III (Gatewood)	164	STODDARD	
DeSoto 73	114	Palmyra R-I	378	Hayti R-II	195	Ripley Co. R-IV (RFD, Doniphan)	424	Advance R-IV	002
Dunklin R-V	124	MERCER		North Pemiscot Co. R-I (Wardell)	357	ST. CHARLES		Bell City R-II	020
Fastus R-VI	149	North Mercer Co. R-III (Mercer)	355	Pemiscot Co. R-III		Fort Zumwalt R-II	154	Bernie R-XIII	025
Fox C-6 (Arnold)	155	Princeton R-V	405	(RFD, Caruthersville)	386	Francis-Howell R-III	156	Bloomfield R-XIV	033
Grandview R-II	175	MILLER		Pemiscot Co. Special School		St. Charles R-VI	476	Dexter R-XI	118
Hillsboro R-III	204	Eldon R-I	132	Dist.	576	St. Charles Co. R-V		Puxico R-VIII	407
Jefferson Co. R-VII (RFD,		Iberia R-V	215	South Pemiscot Co. R-V (Steele)	465	(Orchard Farm)	477	Richland R-I	419
Fastus)	225	Miller Co. R-III (Tuscumbia)	511	PERRY		Wertzville R-IV	539	STONE	
Northwest R-I (High Ridge)	362	School of the Osage R-II	439	Altensburg 48	005	ST. CLAIR		Blue Eye R-V	034
Sunrise R-IX	499	St. Elizabeth R-IV	479	Perry Co. 32	387	Appleton City R-II	008	Crane R-III	107
Windsor C-1	552	MISSISSIPPI		PETTIS		Lakeland R-III (Deepwater)	251	Galena R-II	161
JOHNSON		Charleston R-I	083	Green Ridge R-VIII	179	Osoeola	374	Hurley R-I	214
Chilhowee R-IV	084	East Prairie R-II	129	LaMonte R-IV	253	Roscoe C-1	431	Reeds Spring R-IV	413
Holden R-III	206	MONITEAU		Pettis Co. R-V (Hughesville)	389	ST. FRANCOIS		SULLIVAN	
Johnson County R-VII	571	Clarksburg C-2	087	Pettis Co. R-XI		Bismarck R-V	030	Green City R-I	177
Kingsville R-I	239	High Point R-III	203	(RFD, Sedalia)	390	Central R-III (Park Hills)	480	Milan C-2	317
Knob Noster R-VIII	244	Moniteau Co. C-1 (Jamestown)	221	Sedalia 200	444	Farmington R-VII	146	Newtown-Harris R-III	343
Leeton R-X	263	Moniteau Co. R-I (California)	060	Smithton R-VI	458	North St. Francois Co. R-I		TANEY	
Warrensburg R-VI	528	Moniteau Co. R-V (Latham)	256	PHELPS		(Bonne Terre)	352	Bradleyville R-I	043
KNOX		Moniteau Co. R-VI (Tipton)	507	Newburg R-II	342	West St. Francois Co. R-IV		Branson R-IV	044
Knox Co. R-I (Edina)	245	MONROE		Phelps Co. R-III (Edgar Springs)	130	(Leadwood)	570	Forsyth R-III	152
LACLEDE		Holiday C-2	207	Rolla 31	430	STE. GENEVIEVE		Hollister R-V	208
Gasconade C-4 (Falcon)	163	Madison C-3	287	St. James R-I	481	Ste. Genevieve Co. R-II	485	Kirbyville R-VI	240
Laclede Co. C-5		Middle Grove C-1	314	PIKE		ST. LOUIS		Mark Twain R-VIII	297
(RFD, Lebanon)	247	Monroe City R-I	323	Bonell R-X	038	Afton 101	003	Taneyville R-II	502
Laclede Co. R-I (Conway)	102	Paris R-II	379	Bowling Green R-I	042	Bayless	019	TEXAS	
Lebanon R-III	260	MONTGOMERY		Louisiana R-II	280	Brentwood	048	Cabool R-IV	057
LAFAYETTE		Montgomery Co. R-II		Pike Co. R-III (Clarksville)	392	Clayton	089	Houston R-I	209
Concordia R-II	101	(Montgomery City)	324	PLATTE		Ferguson-Florissant R-II	148	Licking R-VIII	271
Lafayette Co. C-1 (Higginsville)	249	Wellsville-Middletown R-I	538	North Platte Co. R-I (Dearborn)	358	Hancock Place	188	Plato R-V	385
Lexington R-V	267	MORGAN		Park Hill	380	Hazelwood	196	Raymondville R-VII	410
Odessa R-VII	369	Morgan Co. R-I (Stover)	491	Platte County R-III		Jennings	227	Success R-VI	496
Santa Fe R-X (Alma)	250	Morgan Co. R-II (Versailles)	523	(Platte City)	396	Kirkwood R-VII	242	Summersville R-II	498
Wellington-Napoleon R-IX	536	NEW MADRID		West Platte Co. R-II (Weston)	542	Ladua	248	VERNON	
LAWRENCE		Gideon 37	165	POLK		Lindbergh R-VIII	273	Bronaugh R-VII	049
Aurora R-VIII	013	New Madrid Co. R-I	340	Bolivar R-I	037	Maplewood-Richmond Heights	292	Nevada R-V	335
Marionville R-IX	296	Portageville	574	Fair Play R-II	141	Mehlville R-IX	307	Northeast Vernon Co. R-I	
Miller R-II	318	Risco R-II	425	Halfway R-III	185	Nomandy	349	(Walker)	526
Mt. Vernon R-V	330	NEWTON		Humansville R-IV	212	Parkway C-2	381	Sheldon R-VIII	451
Pierce City R-VI	391	Diamond R-IV	119	Marion C. Early R-V		Pattonville R-III	383	WARREN	
Verona R-VII	522	East Newton Co. R-VI	128	(Morrisville)	294	Ritanour	426	Warren Co. R-III (Warrenton)	529
LEWIS		Necoho R-V	334	Pleasant Hope R-VI	399	Riverview Gardens	427	Wright City R-II	559
Canton R-V	065	Seneca R-VII	446	PULASKI		Rockwood R-VI	429	WASHINGTON	
Lewis Co. C-1 (Ewing)	266	Westview C-6	546	Crocker R-II	109	Special School Dist. of St. Louis	577	Kingston K-14	237
LINCOLN		NODAWAY		Laxon R-I	120	University City	517	Potosi R-III	403
Elsberry R-II	134	Jefferson C-123	223	Laquey R-V	254	Valley Park	518	Richwoods R-VII	422
Silex R-I	455	Maryville R-II	302	Richland R-IV	420	Webster Groves	535	Valley R-VI (Caledonia)	519
Troy R-III	510	Nodaway-Holt R-VII (Graham)	346	Swedeborg R-III	500	Wellston	537	WAYNE	
Winfield R-IV	554	North Nodaway Co. R-VI		Waynesville R-VI	532	SALINE		Clearwater R-I	090
LINN		(Hopkins)	356	PUTNAM		Gilliam C-4	166	Greenvilla R-II	181
Brookfield R-III	050	Northeast Nodaway Co. R-V		Putnam Co. R-I	516	Hardeman R-X	190	WEBSTER	
Bucklin R-II	053	(Ravenwood)	360	RALLS		Malta Bend R-V	289	Fordland R-III	151
Linn Co. R-I (Purdin)	572	South Nodaway Co. R-IV		Ralls Co. R-II (Center)	408	Marshall	299	Marsfield R-I	300
Marceline R-V	293	(Barnard)	464	RANDOLPH		Miami R-I	312	Niangua R-V	344
Meadville R-IV	306	West Nodaway Co. R-I		Higbee R-VIII	202	Oreanville R-IV	371	Seymour R-II	447
LIVINGSTON		(Burlington Junction)	540	Moberly	321	Slater	457	WORTH	
Chillicothe R-II	085	OREGON		Northeast Randolph Co. R-IV		Sweet Springs R-VII	501	Worth Co. R-III	558
Livingston Co. R-III (Chula)	275	Alton R-IV	006	(Cairo)	361	SCHUYLER		WRIGHT	
Southwest Livingston Co. R-I	469	Couch R-I	104	Northeast Randolph Co. R-IV		Schuyler Co. R-I	440	Hartville R-II	194
MCDONALD		Oregon-Howell R-III		Ranick R-V	414	SCOTLAND		Manes R-V	290
McDonald Co. R-I (Anderson)	304	(Koshkonong)	246	Westran R-I	545	Gorin R-III	172	Marsfield R-IV	291
MACON		Thayer R-II	504	RAY		Scotland Co. R-I (Memphis)	441	Mountain Grove R-III	328
Atlanta C-3	012	OSAGE		Hardin-Central C-2	191	SCOTT		Nonwood R-I	364
Bevier C-4	026	Osage Co. R-I (Chamois)	082	Lawson R-XIV	258	Chaffee R-II	081	St. Louis City	483
Callao C-8	061	Osage Co. R-II (Linn)	274	Orrick R-XI	372	Kelso C-7	233	Nonresident	347
La Plata R-II	285	Osage Co. R-III (Westphalia)	544	Richmond R-XVI	421	Oran R-III	370		
Macon Co. R-I (Macon)	284	OZARK		Stat R-XV	487	Scott City R-I	573		
Macon Co. R-IV (New Cambria)	286	Bakersfield R-IV	017	REYNOLDS		Scott Co. R-IV (Benton)	442		
MADISON		Dora R-III	122	Bunker R-III	055	Scott Co. Central (Sikeston)	443		
Fredericktown R-I	158			Centerville R-I	077	Sikeston R-6	454		

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: www.mt.gov/revenue/

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 (they should hold 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?	Residents with federal gross income exceeding the following amounts must file: married filing jointly and both spouse are under age 65, \$7,840; if married filing jointly and one spouse is over 65, \$9,980; if both spouses are over 65, \$12, 120; head of household and under 65, \$5,700, head of household over 65, \$7,840; if single or married filing separately and under 65, \$3,920; if single or married filing separately and over 65, \$6,060. Part year and nonresidents must file if they have Montana source income, and their federal gross income exceeds the above amounts. If blind increase the above amounts by \$2,140. See page 2 of http://mt.gov/revenue/formsandresources/08forms/2008_Form_2_Booklet_FINAL.pdf
What forms to file?	All taxpayers may use Form 2. Full year residents may use Form 2S2M.
Requirements for Residency	Follows general residency requirements.
Exemptions	Personal exemptions are \$2,140 per person see page 58 line 44 of http://mt.gov/revenue/formsandresources/08forms/2008_Form_2_Booklet_FINAL.pdf
Military Pay	Military salaries paid for active duty in the regular armed forces received under Title 10 is excluded from Montana adjusted gross income. Must attach copy of orders. Separation pay is not considered a “wage” paid for active duty in the regular armed forces and is not exempt from Montana source income. Note that under the Servicemembers Civil Relief Act, states cannot consider military income when determining the tax rate for other income earned in the state by a nonresident serviceperson or spouse.
Spouses and Community Property	Not a community property state. When one spouse is a resident and the other a non-resident, must use “married filing separately” status. Note that under the Servicemembers Civil Relief Act, states cannot consider military income when determining the tax rate for other income earned in the state by a nonresident serviceperson or spouse.
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.

MONTANA

Income Deductions	The standard deduction is 20% of MT Adjusted Gross Income, with the minimum for single at \$1,780 and married, \$3,560 and the maximum for single at \$4,010 and married \$8,020 see page 53 of http://mt.gov/revenue/formsandresources/08forms/2008_Form_2_Booklet_FINAL.pdf 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 \$3600 of retirement pay- phased out over \$30,000 gross income. Please see Worksheet IV and use Form 1099R).
Payments	Due 15 April 2009.
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.
Miscellaneous	Montana has adopted IRS 7508 which permits a service member serving in a combat zone or on a contingency operation to file his or her return 180 days after discharge from the service.

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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

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

Forms: see website

Web site: www.revenue.ne.gov

Refund Status: (402) 471-5729

IRS Processing Center: KANSAS
CITY, MO

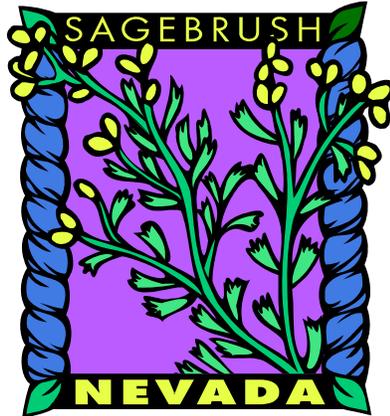
E-file help desk: (402) 471-5619 *[NOTE: This number for tax officers only- not for taxpayers!]*

E-File Information	Tax site must retain 8453N and all supporting documents for a period of three years. Mail paper copies and relevant documentation from rejected returns to: Nebraska Department of Revenue, c/o Electronic Commerce Section, P.O. Box 94650, Lincoln, Nebraska 68509-4650. NE reject codes can be found on the state web site. NE prefers rejected returns to be e-filed again using the "state only" option. NE requires Federal PIN.
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 may use Form 1040N. Full year residents may use short form, 1040NS if they are eligible to file a federal 1040EZ.
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 is \$113 for each federal exemption.
Military Pay	Active duty military pay received by the nonresident military SVCM is exempt from Nebraska Tax by the Servicemembers Civil Relief Act. See NB Income Tax for Military SVCM's Information Guide.
Spouses and Community Property	Not a community property state. Must use same filing status as federal return unless the one spouse is a non-resident. In this case if they file federal MFJ they may choose between filing MFJ or MFS.
Earned Income Tax Credit	NE allows 10% of Federal EITC.
Income Deductions	Standard deductions are: married, filing joint - \$10,900; single - \$5450; married, filing separate - \$5450; head of household - \$8000.
Capital Gains/Losses	Taxed as ordinary income. Follows federal rules.
Retirement Income	Taxed as ordinary income. Follows federal rules.
Payments	Due 15 April 2009.
Special Military Processing	None
Filing requirements based on Federal Filing Status	A SVCM's 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

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



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NEW HAMPSHIRE – NO STATE EARNED INCOME TAX

<http://webster.state.nh.us/revenue/forms/index.htm>

Special Military Processing	None
Filing requirements based on Federal Filing Status	None
TaxWise for Single	SVCM must file if she/he has interest / dividend income over \$2400
TaxWise for Married	SVCM must file if she/he has interest / dividend income over \$4800 (MFJ) or \$2400 (MFS)
Miscellaneous	In addition, the following exemptions may also apply: 1) a \$1,200 exemption is available for residents who are 65 years of age or older; 2) a \$1,200 exemption is available for residents who are blind regardless of their age; and 3) a \$1,200 exemption is available to disabled individuals who are unable to work, provided they have not reached their 65th birthday.



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NEW JERSEY

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

General Information: (609) 292-6400 **Member of Federal/State E-file program**
Forms: (800) 323-4400 Web site: 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	Part-year and nonresident returns may be e-filed through commercially available software. For more information on the e-file program you may want reference the E-File Handbook for Practitioners. NJ WebFile (www.njwebfile.com) is a free alternate means of e-filing full-year resident returns.
Who must file?	If you are a resident of New Jersey, you must file Form NJ-1040 for tax year 2008 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.
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	<p>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.</p> <p>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.</p> <p>Military personnel who are domiciled in New Jersey, but who meet all three of the following conditions for the entire year, are considered nonresidents for income tax purposes: 1) You did not maintain a permanent home in New Jersey; and 2) You did maintain a permanent home outside of New Jersey; and 3) You did not spend more than thirty days in New Jersey during the taxable year.</p> <p>If you are a member of the Armed Forces whose home of record (domicile) is New Jersey, you are not considered to be maintaining a <i>permanent home outside of New Jersey</i> if you are residing on shipboard or in barracks, billets, or bachelor officer quarters. However, if you pay for and maintain, either by out-of-pocket payments or forfeiture of quarters allowance, an apartment or a home (either owned or rented) outside New Jersey, such facilities <i>constitute a permanent home outside of New Jersey</i>. See:</p>

	http://www.state.nj.us/treasury/taxation/pdf/pubs/tgi-ee/git7.pdf .
Exemptions	Personal exemptions are \$1000 per adult, and \$1500 per dependent. Prorate these amounts if part-year resident.
Military Pay	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 http://www.state.nj.us/treasury/taxation/ and http://www.state.nj.us/treasury/taxation/pdf/pubs/tgi-ee/git7.pdf .)
Spouses and Community Property	Not a community property state. Spouse of military member may retain original state residence, even if the family is stationed in NJ. Must follow federal filing status election, UNLESS one spouse is a resident and the other a nonresident. In that case, may file separately.
Income Exclusions	May exclude social security income, New Jersey lottery winnings. http://www.state.nj.us/treasury/taxation/pdf/other_forms/tgi-ee/2008/081040i.pdf
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)).
Payments	Due 15 April 2009. 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. New Jersey automatically extends the deadline for filing tax returns, paying taxes, filing claims for refunds, and the taking of other actions related to State income tax for individuals serving in the US Armed Forces and civilians providing support to the Armed Forces in a "combat zone" or a "qualified hazardous duty area." The deadline for filing returns, making payments, or taking any other action is extended for 180 days after the individual leaves the combat zone, or 180 days from the last day of any continuous qualified hospitalization for an injury sustained in the combat zone. 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. For more information, please consult www.state.nj.us/treasury/taxation/freqqiti.htm .
Notes	No foreign earned income exclusion in NJ. Property tax credit for homeowners and renters. NJ has expanded both the amount and qualifications for earned income tax credit.
Special Military Processing	SVCMs who: (1) did not maintain a permanent home in NJ; (2) maintained a permanent home outside of NJ; and (3) were not physically present in NJ for more than 30 days during the taxable year, are considered NRs for tax purposes. SVCMs who resided on shipboard or in barracks, billets, or BOQ are not considered to have maintained a permanent home outside of NJ. However, if the SVCM paid and maintain, either out-of-pocket or through BAH, an apartment or a home (either owned

	<p>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	If the SVCM does not meet the qualifications to be considered a NR, file as FYR (or PYR if applicable), otherwise file as NR and report only that income that is nonmilitary and from a NJ source.
TaxWise for Married	NJ law requires that a couple's state filing status mirror their Federal return. An exception exists where one spouse is a FYR and the other is a NR for the entire year. In this case, the resident may file MFS-NJ, even though the couple filed MFJ-FED. The resident spouse computes income and exemptions as if a Federal MFS return had been filed. The spouses have the option of filing a joint return as residents, but if they do so, their joint income will be taxed as if both spouses were residents.
Miscellaneous	None

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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.state.nm.us/tax>

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. E-file handbook available at http://www.state.nm.us/tax/forms/swdevelopers/2004efsgde.pdf
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. The exemption is reported on Schedule PIT-ADJ.
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.
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	Due 15 April 2009 or April 30, 2009, if electronically filed and the servicemember ALSO ELECTRONICALLY pays the tax due.
Special Military Processing	None
Filing requirements based on	A SVCCM's NM income tax filing status must be the same status as that used on her

Federal Filing Status	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 21.
Miscellaneous	None

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NEW YORK

NYS 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: www.nystax.gov
 Refund Status: (800) 443-3200 IRS Processing Center: ANDOVER, MA
 E-File Refund Status: (800) 353-0708 <http://www.tax.state.ny.us/forms/>
 Electronic Filing: (800) 353-1096 [NOTE: This number for tax officers only- not for taxpayers!]

E-File Information	Taxpayers who e-file their 2008 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. See Pub 80 (Full Year Residents) http://www.tax.state.ny.us/pdf/publications/income/pub80_1104.pdf and Pub 88 (PY and NR) http://www.tax.state.ny.us/pdf/publications/income/pub88_1104.pdf .
Who must file?	Residents who are required to file federal income tax returns. Also, single taxpayers who <i>can</i> be claimed as a dependent on another taxpayer's federal return with AGI of over \$3000. Also, singles who can't be claimed; married filing separate with AGI over \$7500; head of household 10,500 and married filing jointly 15,000. Also, any others with NY income.
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. See NY Pub 361 for more info. 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.
Spouses and Community Property	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.
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.

NEW YORK

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	Due 15 April 2009 . Due June 15, 2009 , if you are stationed in a foreign country when your return is due. For combat zone extensions, see Publication 361, New York State Income Tax Information for Military Personnel and Veterans
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 in 2007, 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. A Voluntary Disclosure and Compliance Program has been established. The program provides relief from certain penalties and criminal prosecution to eligible taxpayers who come forward and reveal previously undisclosed liabilities. For additional information see Voluntary Disclosure and Compliance Program .

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NORTH CAROLINA

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

General Information: (877) 252-3052  **Member of Federal/State E-file program**

Forms: (877) 252-3052 Web site: www.dor.state.nc.us

<http://www.dor.state.nc.us/forms/>

Status of Refund: (877) 252-4052 or
<https://dorprod.ncdor.state.nc.us/wheresmyrefund/selection.jsp>

IRS Processing Center: ATLANTA, GA

Electronic Filing: (877) 308-9103 [NOTE: This number for tax officers only- not for taxpayers!]

E-File Information	Electronic signature and on-line payment of tax now available.
Who must file?	Full year residents who received income in excess of the following amounts: \$5500 for single; \$11,000 for married filing jointly; \$2500 for married filing separately; \$6900 for head of household. 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.
Exemptions	Must <i>complete worksheet A or B (Form D-401)</i> 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.
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.
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	Due 15 April 2009

NORTH CAROLINA

Notes

NC follows IRC sections 112 and 7508 as they relate to members serving in a designated combat zone.

Extensions of Deadlines

- For members of the Armed Forces and support personnel serving in a combat zone, and their spouses, the deadline for filing tax returns, paying taxes, filing claims for refunds, and taking other actions with the Department of Revenue is automatically extended until at least 180 days after the member leaves the combat zone or is dismissed from a qualified hospitalization resulting from wounds, diseases, or injury incurred while serving in the combat zone.
- Penalties and interest will not be charged during the extension period.

Combat Zone Pay

- For enlisted personnel, warrant officers, and commissioned warrant officers serving in a combat zone or hospitalized as a result of wounds, disease, or injury incurred while serving in the combat zone during any part of a month, all military pay for that month is excluded from gross income.
- For commissioned officers (other than commissioned warrant officers) serving in a combat zone or hospitalized as a result of wounds, disease, or injury incurred while serving in the combat zone during any part of a month, the amount of military pay that is excluded from gross income for that month is limited to the highest rate of enlisted pay plus imminent danger/hostile fire pay.

If you are covered by these relief provisions because of serving in a designated combat zone, write in black at the top right of your State return the designation appropriate to the combat zone in which you served -- for example, "Iraqi Freedom" for the Iraq combat zone or "Enduring Freedom" for the Afghanistan combat zone, etc. You must include a statement with the return when it is filed indicating the dates you were in the combat zone. If you receive a notice from the Department of Revenue regarding a collection or examination matter, return the notice to the Department with the appropriate designation written at the top of the notice and on the envelope so that any action can be suspended. If you need assistance, please contact one of our [U.S. toll-free](#) or [international](#) tax assistance numbers or you may contact a [service center](#) for assistance.

Armed Forces Personnel Killed in Action

- The State tax liability is forgiven for an individual who (1) is a member of the U. S. Armed Forces at death, and (2) dies while in active service in a combat zone, or at any place from wounds, disease, or injury incurred while in active service in a combat zone. If you are filing a return for such a decedent, write "KIA" for killed in action and the applicable combat zone designation in black ink at the top right of the State return (ex: "KIA - Iraq" or "KIA - Afghanistan").
- An attachment that includes a computation of the decedent's tax liability before any amount is forgiven and the amount that is to be forgiven should accompany any return or claim. A copy of the documentation that was included with the decedent's federal return verifying that the decedent was killed in action should also be included.

NORTH CAROLINA	
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	<p>NC requires a county/school district code entry. See table below</p> <p>NC now offers a State Earned Income Tax Credit (EITC), which may provide extra money for North Carolinians who work, meet the criteria for the federal EITC, and file both a federal and State income tax return.</p> <p>The EITC is a refundable credit, which means it is extra money an eligible person may receive in addition to a regular tax refund. In the case of a person who owes state income taxes, the EITC may reduce that person's tax bill.</p> <p>If a person qualifies for the federal credit, they qualify for the State credit.</p> <p>Note: the criteria for the federal EITC (and therefore, the State EITC) are available from the IRS. We recommend that all questions about EITC eligibility be directed to the IRS. Please note: if someone files incorrectly and receive a refund in error, they will have to pay it back with interest.</p> <p>G.S. 105-134.2(a) was amended by Session Law 2006-66 to repeal the 8.25% individual income tax rate that applied to higher income taxpayers in two phases. The rate was reduced to 8% for tax years beginning on or after January 1, 2007 and to 7.75% for tax years beginning on or after January 1, 2008. (SB 1741, ss. 24.2 (a), (b), and (c), S.L. 2006-66.)</p> <p>Subdivision G.S. 105-134.6(b) was added to provide a deduction from future income tax returns for the 50% additional first-year depreciation deduction required to be added to federal taxable income under G.S. 105-134.6(c)(8a). A taxpayer may deduct 20% of the total amount of accelerated depreciation added to federal taxable income in the tax year 2008 in each of the first five taxable years beginning on or after January 1, 2009. (Effective for taxable years beginning on or after January 1, 2008; HB 2436, s. 28.1. (h), S.L. 08-107.)</p> <p>Subdivision G.S.105-134.6 (c)(8a) was added to require a taxpayer to add to federal taxable income a percentage of the 50% first-year bonus depreciation deduction allowed for federal income tax purposes under Section 168(k) of the Internal Revenue Code under the Economic Stimulus Act of 2008. The applicable percentage is 85% of the bonus depreciation for the tax year 2008. Any taxpayer who claimed the bonus depreciation for federal purposes for the tax year 2007 and whose North Carolina return also reflected that deduction must also add back 85% of the deduction claimed</p>

for the tax year 2007 on the 2008 tax return. This adjustment does not result in a difference in basis of the affected assets for State and federal income tax purposes. (Effective for taxable years beginning on or after January 1, 2008; HB 2436, s. 28.1. (f), S.L. 08-107.)

Subsection G.S. 105-163.012(b) was amended to increase the total amount of all tax credits allowed to taxpayers under G.S. 105-163.011 for investments made in a calendar year from \$7,000,000 to \$7,500,000. (Effective for investments made on or after January 1, 2008; HB 2436, s. 28.26. (a), S.L. 08-107.)

The gift tax, G.S. 105-188, was repealed effective for gifts made on or after January 1, 2009. (Effective January 1, 2009 and applies to gifts made on or after that date; HB 2436, s. 28.18. (a), S.L. 08-107.)

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
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NORTH DAKOTA

ND State Tax Commissioner
600 E. Boulevard Ave.
Bismarck, ND 58505-0599

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

E-File Information	Electronic signature allowed; ND state return must be filed with federal return. Tax site must retain 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 can not be e-filed.
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	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.) Income adjustment for certain nonresident military personnel. The Act provides that a state may not use the compensation for federal active duty received by nonresident military personnel in the calculation of the tax on other income sourced in the state if its inclusion would result in an increase in the state's income tax. Nonresident military personnel who 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.)
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.

NORTH DAKOTA

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"> ● For 2003 and after, compensation for federal active duty received while a nonresident of North Dakota is deductible in calculating North Dakota taxable income. ● 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. <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"> ● Up to \$1,000 of compensation received for federal active duty. ● Up to \$1,000 of compensation received for attending periodic training for drill and instruction as a member of the National Guard or Reserve. ● 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. <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"> ○ Major or higher rank in the U.S. Army, Air Force, or Marine Corps. ○ Lieutenant commander or higher rank in the U.S. Navy. ○ Surgeon or higher rank in the commissioned corps of the U.S. Public Health Service or the National Oceanic and Atmospheric Administration. ● 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. <p><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></p>
Capital Gains/Losses	30% of net long term capital gains may be excluded
Retirement Income	Follows Federal Rules

NORTH DAKOTA

Payments	<p>Due <i>15 April 2009</i>.</p> <p>Extension of time to file Federal active duty in a combat zone. 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 www.irs.ustreas.gov</p> <p>National Guard and Reserve members mobilized for federal active duty in a combat zone. 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>Military personnel serving outside a combat zone. 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 www.nd.gov/tax/genforms/ 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. <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> See website for more details.</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
Refund Status: **(800) 282-1784** <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://tax.ohio.gov/divisions/ohio_individual/individual/military_service_ohio_taxes.stm

E-File Information	Electronic signature for e-filing is allowed. Tax site should NOT send any documents to the state; rather, taxpayer should keep all documents for four years.
Who must file?	Full year and part year residents must file an Ohio tax return. Nonresidents must file if they have any Ohio income. <i>See web site for info on over age 65 filers.</i>
What forms to file?	All taxpayers use IT-1040 (1040EZ for full year residents only).
Requirements for Residency	Follows general residency rules.
Exemptions	\$1,500 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. See http://tax.ohio.gov/divisions/communications/information_releases/income/documents/military_information_release_10_17_08.pdf for IT 2008-02.
Spouses and Community Property	Not a community property state. Must follow filing status elected on federal return. Use joint filing credit, if applicable. Income earned in Ohio by the nonmilitary spouse of an active duty member is subject to OH income taxes. Income earned by military member outside of military either from direct employment or through other Ohio-sourced income (rental income, lottery, etc.) is subject to OH income tax.
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.

OHIO

Military Injury Relief Fund Receipts	<u>Post-2007 Deduction for Certain Military Injury Relief Fund Receipts</u> . Division (A)(27) of Ohio Revised Code section 5747.01 provides that for taxable years beginning after 2007 each taxpayer can deduct (see line 45g on the year 2008 Ohio income tax return, form IT 1040) 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). See instructions page 24. http://tax.ohio.gov/documents/forms/ohio_individual/individual/2008/PIT_IT1040_Instructions.pdf
Payments	Due <i>15 April 2009</i>
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 <i>13</i> and <i>14</i> . <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>
Special Military Processing	None
Filing requirements based on Federal Filing Status	A SVCCM's OH income tax filing status must be the same status as that used on his/her federal income tax return, with one exception: SVCCMs 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 from line 3 that is subjected to tax by other states or the District of Columbia on line 58 of Schedule C. OH also allows a tax credit for a NR or PYR spouse. Enter OH in the NR field of the State Information section of the Main Info page, and use Schedule D.
Miscellaneous	Military pay and allowances for Ohio resident servicemembers who are stationed inside Ohio will continue to be subject to Ohio individual income tax. These amounts will also be subject to school district income tax if the servicemember was domiciled in a taxing school district – even if the servicemember did not reside in the school district at any time during the taxable year. See page 21 instructions. http://tax.ohio.gov/documents/forms/ohio_individual/individual/2008/PIT_IT1040_Instructions.pdf

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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**
 Forms: (405) 521-3108 Web site: www.tax.ok.gov
 Electronic Filing: (405) 521-3637 [NOTE: This number for tax officers only- not
 for taxpayers!]
 IRS Processing Center: AUSTIN, TX <http://www.tax.ok.gov/itformcrt1.html>

E-File Information	Tax sites must retain 511-EF and all supporting documents for three years. 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. 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.
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.
Income Exclusions	Social security income may be excluded.
Income Deductions	Must follow federal election; standard deduction is \$3250 (single or MFS), \$6,500 (MFJ or Qualifying Widower) and \$4,875 (HoH). Calculated on form 511 or 511NR.
Capital Gains/Losses	Taxed as ordinary income.
Retirement Income	Taxpayers may exclude the greater of 75% of military retirement or \$10,000 . Form 511 Schedule A-Line 4 or Form 511NR, Schedule 511NR-B.
Payments	Due 15 April 2009 . If you e-file, the due date is extended to April 20, 2009.
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

OKLAHOMA

TaxWise for Single	Enter OK in the FYR field of the State Information section of the Main Info page.
TaxWise for Married	<p>When one spouse is a FYR of OK, and the other is a full-year NR civilian, the SVCM must either:</p> <ol style="list-style-type: none">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. <p>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.</p>
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/
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
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 2008 if their gross income exceeds the following amounts: \$5,110 for single filers under 65; \$6,310 for single filers 65 or older, \$6,385 for head of household under 65, \$7,585 for head of household 65 or older, \$10,220 for married filing jointly both under 65(\$11,220 if one over 65 and \$12,220 for both over age 65), \$5,110 for married filing separately under age 65 (\$6,110 for 65 or older); \$7,115 for qualifying widow(er) under 65 (\$8,115 for 65 or older). Part year or nonresidents of Oregon must file if their OR source income is greater than their standard deduction (Single - \$1,865, MFJ - \$3,735, MFS w/ std ded - \$1,865. MFS w/ itemized ded \$0; HoH \$3,005, QW - \$3,735). Minimum filing threshold is higher if over 65.
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 http://egov.oregon.gov/DOR/PERTAX/docs/2008Forms/101-043-08.pdf 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 \$165 per person. This amount is reduced if federal AGI exceeds the threshold for their filing status (Single = \$159,950; MFJ or QW = \$239,950; MFS = \$119,950; HoH = \$199,950). See page 29, http://egov.oregon.gov/DOR/PERTAX/docs/2008Forms/101-043-08.pdf

Oregon

Military Pay	<p>You can subtract active duty pay earned anywhere in the world outside of Oregon from January 1 until the date the president sets as the end of combat activities in the Persian Gulf. You are not required to be stationed in a designated combat zone to be eligible for this subtraction. Whether or not you are eligible for the above military subtraction, you may still subtract up to \$6,000 of active duty pay. Service members who are on active duty under Title 10 and required to be away from home for at least 3 consecutive weeks while stationed in Oregon can subtract the active duty pay earned during that time. See <i>military personnel filing link on web site.</i></p> <p>http://egov.oregon.gov/DOR/PERTAX/docs/101-657.pdf</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>
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 2008 are as follows: Single - \$1,865, MFJ - \$3,735, MFS w/ std ded - \$1,865. MFS w/ itemized ded \$0; HoH \$3,005, QW - \$3,750. 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 page 28 of instructions</p> <p>http://egov.oregon.gov/DOR/PERTAX/docs/2008Forms/101-043-08.pdf.</p>
Capital Gains/Losses	<p>Taxed as ordinary income; follows federal rules.</p>
Retirement Income	<p>You may be able to subtract some or all of the federal pension income included in 2008 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.</p>
Payments	<p>Due 15 April 2009 even if extension request is filed. If federal payment due date is extended (i.e. combat zone, natural disaster, etc), then Oregon due date is extended. Write extension reason on top of return.</p>
Notes	<p>Discharge of taxes due to death. A member of the Armed Forces of the United States who has been on active duty for at least 90 consecutive days, or a member of the Oregon National Guard, the military reserve forces, or other organized militia in Title 10 status for at least 90 consecutive days who died during the performance of that service may have his or her debt forgiven. This provision applies to all active-duty deaths that occurred on or after September 11, 2001. May also qualify for a refund of all taxes paid for all open tax years (See <i>military personnel filing link on web site</i>).</p> <p>Collection activity to be placed on hold. A member of the Armed Forces of the United States who has been on active duty for at least 90 consecutive days or a member of the Oregon National Guard (the military reserve forces, or the organized militia of any other state or territory of the United States) in Title 10 status for at least 90 consecutive days who has an outstanding tax debt may request that we stop collection activity until six</p>

	<p>months after Title 10 status ends. This provision applies to any unpaid tax debt that became due during active duty (Title 10) on or after September 11, 2001.</p> <p>A Combat Zone income exclusion. Income earned while serving in a combat zone is excluded from Oregon and federal taxation. Military pay earned outside Oregon has been exempt from taxation since 1991 and has already been excluded from tax on the Oregon return.</p>
Oregon	
Special Military Processing	SVCMs who: (1) maintained a permanent home outside OR the entire year, (2) did not keep a home in Oregon during any part of 2008, and (3) spent less than 31 days in OR during 2008, 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 SVCM'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. But see below for exceptions
TaxWise for Single	If the SVCM does not meet the qualifications to be considered a NR, file as FYR (or PYR if applicable), otherwise file as NR and report only that income that is nonmilitary and from an OR source.
TaxWise for Married	<p>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.</p> <p>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.</p>
Miscellaneous	None

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

General Information: (888) 728-2937 ↪ **Member of Federal/State E-file program**
Personal Income Tax: (717) 787-8201 web site: www.revenue.state.pa.us
Electronic Filing: (717) 787-4017 -- [NOTE: This number is for tax preparers only.]
Forms Ordering:

- **Internet:** www.revenue.state.pa.us – click on **Forms & Publications**
- **E-mail Requests for Forms:** ra-forms@state.pa.us
- **Automated 24-hour FACT & Information Line**
1-888-PATAXES (728-2937). In the Harrisburg area, call (717) 772-9739.
- **Automated 24-hour Forms Ordering Message Service:**
1-800-362-2050. This line serves taxpayers without touch-tone telephone service.
- **Written Requests:**
PA DEPARTMENT OF REVENUE
TAX FORMS SERVICE UNIT
711 GIBSON BLVD
HARRISBURG PA 17104-3200

IRS Processing Center: ANDOVER, MA

E-File Information & Where to File	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: Payment Due Returns: PA DEPARTMENT OF REVENUE PAYMENT ENCLOSED 1 REVENUE PLACE HARRISBURG PA 17129-0001 No Payment Due/Refund Returns: PA DEPARTMENT OF REVENUE NO PAYMENT/NO REFUND 2 REVENUE PLACE HARRISBURG PA 17129-0002 Refund Returns: PA DEPARTMENT OF REVENUE REFUND/CREDIT REQUESTED 3 REVENUE PLACE HARRISBURG PA 17129-0003
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PENNSYLVANIA

Who must file?	Anyone who received more than \$33.00 gross PA taxable income or receives nontaxable income and wishes to request a refund of taxes paid.
What forms to file?	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.
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"> 1. Domicile in Pennsylvania. If an individual is domiciled in Pennsylvania, he or she is considered a resident unless he or she meets all three of the following conditions: <ul style="list-style-type: none"> • He or she did not maintain a permanent abode in Pennsylvania for himself or herself or his or her family; and • He or she did maintain a permanent abode outside Pennsylvania throughout the entire taxable year; and • He or she did not spend in the aggregate more than 30 days of the taxable year in Pennsylvania. 2. Day Test. If taxpayer maintains a permanent abode in Pennsylvania and spends a total of 183 or more days of the taxable year in Pennsylvania, even though he or she is not domiciled in the Commonwealth, he or she is considered a resident. <p><u>Pennsylvania Nonresident</u> 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. Generally though, if your last home of record prior to military service was in PA, you are considered a PA resident for PA state income tax purposes until a permanent place of abode is established via non-military housing. Additional information regarding determining residency may be obtained from the brochure REV-611, Determining Residency for PA Personal Income Tax Purposes. Just click the Forms & Publications link on the Department’s Web Site then type “REV-611” in the search box at the top of the screen.</p>
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>

PENNSYLVANIA

Spouses and Community Property	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.
Income Exclusions	May exclude social security income.
Income Deductions	No itemized or standard deductions.
Capital Gains/Losses	Taxed as ordinary income; may not offset income in one PA income class with a loss in any other PA income class. May not offset losses of the taxpayer against the income of the spouse and vice versa. A loss is calculated as a "zero" entry for purposes of determining taxable income. Special rules apply for sale of principal residence. Additional information regarding the sale of your residence may be obtained from the brochure REV-625, Sale of Your Principal Residence. Just click the Forms & Publications link on the Department's Web Site then type "REV-625" in the search box at the top of the screen.
Retirement Income	May exclude military retirement or retainer pay.
Payments/Filing Deadline	Due 15 April 2009 - except personnel serving in Combat or Hazardous Duty Zones (see below for more information). 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 15 April 2008.
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 April 15 th .	<p>Federal extension and payment rules also apply for PA tax purposes. Paper returns should be marked "COMBAT ZONE" at the top of the return and mailed along with a copy of the military orders to:</p> <p style="text-align: center;">Regarding: COMBAT ZONE PA DEPARTMENT OF REVENUE BUREAU OF INDIVIDUAL TAXES PO BOX 280600 HARRISBURG PA 17128-0600</p> <p>Electronically filed returns must also have the copies of the military orders mailed or faxed to the Department after printing "COMBAT ZONE" at the top of the orders. Fax the orders to (717) 772-4193 or mail them to:</p> <p style="text-align: center;">Regarding: COMBAT ZONE PA DEPARTMENT OF REVENUE ELECTRONIC FILING SECTION PO BOX 280507 HARRISBURG PA 17128-0507</p> <p>NOTE: If you are filing before the normal return due date, please use normal filing procedures. Your return will be processed faster.</p>

PENNSYLVANIA

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"> • Obtaining the brochure REV-612, Military Pay for PA Personal Income Tax Purposes. Just click the Forms & Publications link on the Department's Web Site then type "REV-612" in the search box at the top of the screen, or • Accessing the "Online Customer Service Center" link on the Department's Home Page. This is a fast, easy way to access answers to commonly asked tax questions. And, it's available 24 hours a day, seven days a week. <p>Additional information regarding military pay, residency, sale of personal residence, special tax forgiveness, and other important tax issues may also be obtained from the Pennsylvania Personal Income Tax Guide. Just click the Forms & Publications link on the Department's Web Site, click Income Tax from the list of categories, click on PA Personal Income Tax Guide in the list of forms and publications; and then select the appropriate chapter of the Guide.</p>
Notes	Tax rate is 3.07%, effective for taxable years beginning on or after January 1, 2004.
Special Military Processing	Active duty military pay is not taxable for PA purposes if earned by a PA resident serving on full-time active duty, federal active duty for training outside the state, or serving on emergency duty within or outside PA. However, other income (spouse's compensation, interest, dividends, business income, rental income, etc.) is still taxable. Paper file, and include copies of the military orders and the W2.
Filing requirements based on Federal Filing Status	See below.
TaxWise for Single	Enter PA in the FYR field of the State Information section of the Main Info page.
TaxWise for Married	<p>Spouses can file MFJ if they meet ALL of the following conditions:</p> <ol style="list-style-type: none"> 1. Each spouses' taxable years end on the same date; 2. The spouse is also a resident of PA; 3. Neither is individually claiming one or more of the credits on PA Schedule OC; 4. Neither spouse is deceased; and 5. Neither spouse is individually liable for the payment of child or spousal support, or another liability to the PA Department of Public Welfare.
Miscellaneous	None

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RHODE ISLAND

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

General Information: (401) 222-1040  **Member of Federal/State E-file program**
Taxpayer Assistance (401) 574-8829
Forms: (401) 574-8970 Web site: www.tax.ri.gov

IRS Processing Center: KANSAS CITY, MO

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

Electronic Filing of personal income tax: 401-574-8805

E-mail electronic filing questions: txassist@tax.state.ri.us

E-File Information	VITA sites no longer need to use form RI 8453
Who must file?	Full year residents must file if they were required to file a federal income tax return. Part year and nonresidents must file if they were required to file a federal income tax return. A resident who is not required to file a federal return must file a RI return if her income is in excess of her federal personal exemptions.
What forms to file?	Residents file RI-1040. Part year and nonresidents file RI-1040NR.
Requirements for Residency	Follows general residency requirements, with the addition that an individual who spends more than 183 days in RI and maintains a permanent home in RI is considered a resident for tax purposes.
Exemptions	Same as federal rules.
Military Pay	Follows federal rules.
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.
Income Exclusions	Follows federal rules.
Income Deductions	RI has standard state deductions (MFJ \$\$9100, MFS \$4500, HoH \$8000, Single \$5450) 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	Due 15 April 2008
Notes	N/A
Special Military Processing	None

RHODE ISLAND

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

S.C. Department of Revenue
P.O. Box 125
Columbia, SC 29214

General Information: (803) 898-5709 **Member of Federal/State E-file program**
Forms: (800) 768-3676 Web site: www.sctax.org
Refund Status: (803) 898-5300 IRS Processing Center: Atlanta, GA
Electronic Filing: (803) 898-1855

<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?	Residents who were required to file a federal income tax return must file a South Carolina return. 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.
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).
Income Exclusions	May exclude social security income
Income Deductions	SC1040 automatically takes federal deduction amounts; must add-in amounts deducted for state tax and other items if deductions are itemized.
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	For calendar year taxpayers, due dates for paying estimated taxes are: 1 st Quarter, April 15; 2 nd Quarter, June 15; 3 rd Quarter, September 15; and 4 th Quarter, January 15 of the following year. The due date for filing the return is April 15 of the following year.
Notes	Two wage earner credit for dual income couples on SC1040, line 12.
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.

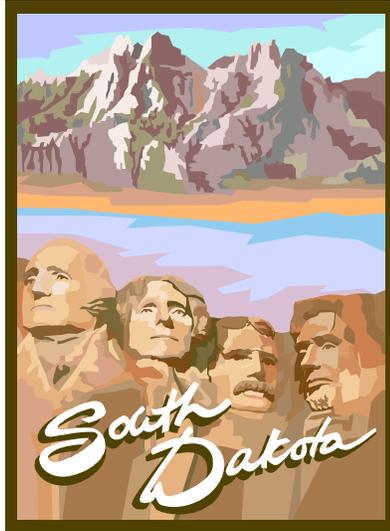
SOUTH CAROLINA

Sc Tuition Prepayment Program Closed To New Accounts	From July 1, 2007 and effective after 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. See instructions.
Solar Energy Tax Credit	SOLAR ENERGY SYSTEM CREDIT AMENDED - A taxpayer may claim an individual or corporate income tax credit for 25% of the costs of purchasing and installing a solar energy heating or cooling system in a facility in South Carolina owned by the taxpayer. Until July 1, 2009, the credit is limited to solar energy systems for heating water, space heating, air cooling or the generation of electricity. Beginning July 1, 2009, the credit will include small hydropower systems and systems that produce energy-efficient daylighting, heat reclamation and energy-efficient demand response. The form for claiming the credit is 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.
Plug-in Hybrid Vehicle Credit	For tax years beginning after 2007 and before 2011, a taxpayer may claim a credit against individual or corporate tax for an in-state purchase or lease of a plug-in hybrid vehicle. The amount of credit is \$2,000 with a 5-year carryforward. The amount of all credits claimed for a fiscal year (July 1 through June 30) will be limited to \$200,000, and the limit will apply proportionately among all eligible claimants. The form for claiming the tax credit is TC-48, and the form for applying for the credit is TC-48A.
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	Effective June 21, 2007, the Department will grant a single extension of time for filing a return for a period of time not to exceed six months. No extension will be granted to a taxpayer who has been granted an extension for a previous period and has not fulfilled the requirements of the previous period. Additional extensions of time to file are generally not granted. See Form SC4868.

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SOUTH DAKOTA – NO STATE INCOME TAX

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



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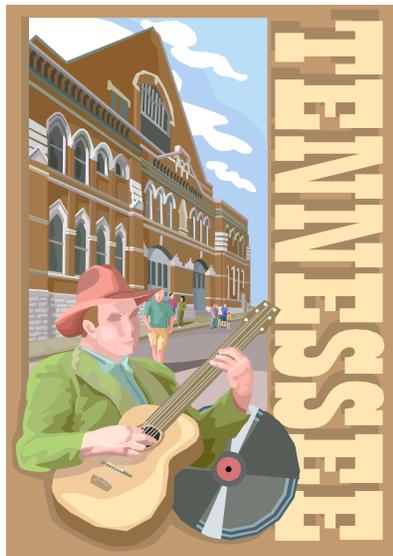
TENNESSEE – NO STATE EARNED INCOME TAX

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

CONTACT PHONE NUMBERS

Individual Income Tax Audit Staff:
 (615) 532-6439
 Statewide toll-free: (800) 342-1003
 Nashville and Out-of-state: (615) 253-0600

Special Military Processing	None
Due Date	15 April 2009
Filing requirements based on Federal Filing Status	None
Who Files?	The state of Tennessee requires a person to file a return if your legal domicile is in Tennessee and if your taxable interest and dividend income exceeds certain thresholds (please visit http://state.tn.us/revenue/tntaxes/indincguide.pdf and https://www.tennesseeanytime.org/tnanytime/apps/etax/whofiles.html for more information regarding this matter). NOTE: Tennessee has very specific rules regarding which types of dividend and interest income are taxable and which are not. The guide in the first link above should be consulted for any Tennessee client with interest and/or dividend income apparently above the threshold amounts to determine if some of that income is non-taxable.
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

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



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UTAH

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

General Information: (801) 297-2200  **Member of Federal/State E-file program**

Forms: (800) 662-4335x6700 Web site: www.incometax.utah.gov
tax.utah.gov/forms IRS Processing Center: FRESNO,CA

E-file help desk: (801) 297-7575 [NOTE: This number for tax officers only- not for taxpayers!]

Info: <http://tax.utah.gov/forms/finals/release.html>
<http://tax.utah.gov/news/2006specialsession4.html>

<http://tax.utah.gov/forms/current.html>

E-File Information	Tax sites must maintain TC 8453 and all supporting documents for a period of 3 years. The TC 8453 is to be sent in only in specific circumstances. See form: http://tax.utah.gov/forms/current/tc-8453.pdf .
Who must file?	Any resident, nonresident or part-year resident who was required to file a federal return must file a Utah return. In addition, residents whose income exceeded the following amounts must file: single, \$8,950; head of household, \$11,500; married filing jointly, \$17,900; married filing separately, \$3,400. Amounts differ if the filer is over 65. If not required to file a federal return, not required to file state. See http://www.incometax.utah.gov/filing_who.php .
What forms to file?	All taxpayers may use Form 2008 TC-40. Part year and nonresidents use TC-40B.
Requirements for Residency	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 with in 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).
Exemptions	Personal exemption amount for 2008 is \$2,625 (75% of federal exemption of \$3,500), unless limited on federal return and this is claimed as a taxpayer tax credit.
Military Pay	Military pay is taxable. Please see Pub. 57 http://tax.utah.gov/forms/pubs/pub-57.pdf 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. 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. 3. Married couples: The spouse of a person in active military service is generally considered to have the military person's domicile and is subject to the same income tax laws and rules that apply to the military person. If one spouse is a full-year Utah resident and the other spouse is a nonresident, the couple may file separate Utah income tax returns, even though they filed a joint federal income tax

	return. See Special Instructions below and Pub 49. http://www.tax.utah.gov/forms/2004/pub-49.pdf
UTAH	
Spouses and Community Property	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).
Income Exclusions	n/a
Income Deductions	Utah tax law was significantly changed for tax years beginning 2008. The following former deductions from income are now used to compute a nonrefundable tax credit that is offset against your Utah tax liability: the deduction for personal and dependent exemptions, and the standard deduction or itemized deductions (net of any state income tax deduction itemized), whichever is greater. For specifics on calculating see: http://www.incometax.utah.gov/credits_taxpayertaxcredit.php .
Capital Gains/Losses	A qualified taxpayer may claim a credit for the short-term and long-term capital gain on a transaction if the following three items apply: the gain occurs on or after January 1, 2008; at least 70 percent of the capital gain transaction proceeds are used to purchase qualifying stock in a Utah small business corporation within 12 months from when the gain occurs; and, the individual did not have an ownership interest in the qualified Utah small business corporation at the time of investment. For specifics on calculating see: http://www.incometax.utah.gov/credits_capitalgains.php .
Retirement Income	In addition to the standard taxpayer credit, retirees receive an additional tax benefit. For those age 65 and older, a retiree credit of \$450 is provided. For those under age 65 with certain types of pension or other specified retirement income, a retiree credit of \$288 is provided.. The retiree credit functions similar to the standard taxpayer credit in that it phases out above certain income levels (\$25,000 single, \$32,000 married and head of household) at a rate of 2.5 cents for each dollar increase in income. The retiree credit may only be claimed by taxpayers born before 1953. Use TC-40C. http://www.incometax.utah.gov/credits_retirementincome.php .
Payments	Due 15 April 2009
Notes	Interest rate for 2008 is 7%. http://www.tax.utah.gov/forms/pubs/pub-58.pdf
Special Military Processing	None
Filing requirements based on Federal Filing Status	A SVCMM'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. But see exception below.
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	Tax Calculations have changed since 2007. The individual income tax changes enacted in SB 223 during the 2007 General Session establish a single-rate (5%) one track system, effective in tax year 2008. Most taxpayers will be able to claim one or more new non-refundable credits, including, a taxpayer tax credit and a retirement tax credit.

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VERMONT

Vermont Department of Taxes

Taxpayer Services Division

133 State St.

Montpelier, VT 05633-1401

General Information: (802) 828-2865 ☞ Member of Federal/State E-file program-

Forms: (802) 828-2515 Web site: <http://tax.vermont.gov>

<http://www.state.vt.us/tax/formsincome.shtml>

Refund Status: (866) 828-2865 IRS Processing Center: ANDOVER, MA
or on website

Taxpayer Advocate: 802-828-2535
taxpayeradvocate@state.vt.us

E-File Information	For all returns except renter rebate claims and where federal information is not the same for VT return. Tax sites retain VT 8879 and supporting documents on file for three years.
Who must file?	All Vermont residents and nonresidents are required to file if they file a federal return, if they have more than \$100 of VT source income, or if their gross income is \$1,000 or more.
What forms to file?	All taxpayers may use IN-111. Part year or nonresidents also use IN-113 to apportion Vermont income.
Requirements for Residency	Follows general residency rules, with the addition that an individual who is present in Vermont for more than 183 days and maintains a permanent place of abode in Vermont is a resident for tax purposes (does not apply to military).
Exemptions	Form IN-111 automatically uses exemption amounts from federal return.
Military Pay	For full year residents: Wages earned for full-time active duty military service performed outside Vermont may be excluded from taxable income. Must supply copy of orders showing service outside Vermont. For non residents, military pay for full time active duty is exempted. \$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.) dummy federal return as MFS to mail in with VT return.
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 the smaller of 40% of federal long-term capital gains or 40% of the federal taxable income. See instructions for lines 14b and c.
Retirement Income	Taxed as ordinary income; follows federal rules.
Payments	Due 15 April 2009.
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 34.

VERMONT

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	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. 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.
Miscellaneous	None

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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/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: https://www.tax.virginia.gov 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 \$11,250; if Married, filing a joint or combined return, with total Virginia AGI for both spouses over \$22,500; if Married, filing a separate return, with VAGI over \$11,250.
Requirements for Residency	<ul style="list-style-type: none"> • There are two types of Virginia residents: “domiciliary” and “actual”. • A domiciliary resident of another state may also be an “actual” resident of Virginia. • A Virginia residency may be either full year or part-year. • A non-resident of Virginia may be required to file a Virginia return. <p>A domiciliary (legal) resident of Virginia makes his or her permanent home in Virginia. Most domiciliary residents actually live in Virginia; however actual presence in the state is not required. If legal domicile has been established in Virginia, the person is a domiciliary resident until that person moves to a new location with the bona fide intention of making a fixed and permanent home there. Members of the armed forces who have Virginia as their home of record are domiciliary residents, even if stationed outside of Virginia.</p> <p>An actual resident is a person who maintains an abode in Virginia for more than a total of 183 days of the taxable year AND is 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 exemption for members of the armed forces does not apply to spouses or dependents. 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. See page 4 of instructions. http://www.tax.virginia.gov/taxforms/Individual/Income%20Tax/2008/760Instr.pdf</p>

VIRGINIA

What forms to file?	<p>File the Form 760, Resident Return if:</p> <ol style="list-style-type: none"> 1.) Taxpayer was an actual or domiciliary resident for the entire year; or 2.) Taxpayer was an actual or domiciliary resident for a portion of the year, but all of the taxpayer's income for the entire year was from Virginia sources. <p>File the Form 760PY, Part-Year Resident Return, if:</p> <ol style="list-style-type: none"> 1.) The taxpayer moved into Virginia during the taxable year and became either an actual or domiciliary resident; or 2.) The taxpayer moved out of Virginia during the taxable year and became a domiciliary resident of another state, provided the taxpayer did not move back to Virginia within 6 months. <p>Married Taxpayers: If one spouse is a nonresident, the taxpayers may not file a joint Virginia return, even if they filed a joint federal return. The resident spouse will file either Form 760 or Form 760PY, while the nonresident spouse will file Form 763, if applicable. However, if one spouse is a full year resident and the other spouse is a part-year resident, they may file a joint return using Form 760PY.</p> <p>File the Form 763, Nonresident return, if</p> <ol style="list-style-type: none"> 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 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.
Exemptions	\$930 per person for taxable year 2008, an additional \$800 each per person for blindness and taxpayers age 65 or older.
Military Pay	Up to \$15000 of active duty military pay may be excluded; amount is phased out for incomes between \$15000 and \$30000. National Guard income for ranks 03 and below may be excluded up to \$3000—see http://www.tax.virginia.gov/site.cfm?alias=MilitaryTaxTips
Spouses and Community Property	Not a community property state. When one spouse is a resident and the other a nonresident, they may not file a joint return. Spouses filing jointly may use Spouse Tax Adjustment, which adjusts tax-rate disadvantage from joint filing.
Income Exclusions	Taxpayers may exclude social security payments from their income. Age Deduction: For taxable year 2008, 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, 1943, 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. Please refer to page 9 of instructions. http://www.tax.virginia.gov/taxforms/Individual/Income%20Tax/2008/760Instr.pdf
Income Deductions	For taxable year 2008 Standard Deduction: Single- \$3000; Married Filing Jointly or combined-\$6000; Married Filing Separately- \$3000. If taxpayer itemized on federal return MUST itemize on VA return. Itemized deductions follow Federal Schedule A, with a subtraction for state and local income tax paid.
Capital Gains/Losses	Taxed as ordinary income. Follows federal rules.
Retirement Income	Follows federal rules.

VIRGINIA

Payments	For taxable year 2008, return and payments due 1 May 2009. If living or traveling outside of the United States or Puerto Rico (including military personnel), the due date is July 1, 2009. See page 2 of tax booklet instructions at http://www.tax.virginia.gov/taxforms/Individual/Income%20Tax/2008/760Instr.pdf
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 future tax planning, for taxable year 2009, the personal exemption will be \$930. Also, the filing threshold for taxpayers will be as follows: TY 2008 & 2009: Single/MFS \$11,250; Joint \$22,500. TY 2010 and 2011: Single/MFS \$11,650; Joint \$23,300. TY 2012 and beyond: Single/MFS \$11,950; Joint \$23,900.
Special Military Processing	SVCMS 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 SVCMS'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.
Miscellaneous	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. See pages 43-44 of the instructions: http://www.tax.virginia.gov/taxforms/Individual/Income%20Tax/2008/760Instr.pdf

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WASHINGTON – NO STATE INCOME TAX

<http://dor.wa.gov/content/forms/>



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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: www.state.wv.us/taxdiv
<http://www.wvtax.gov/websiteUpdates.2009.01.html>
Refund status: (304) 344-2068
See web site

IRS Processing Center: KANSAS CITY, MO

Electronic Filing: (304) 558-3333 [*NOTE: This number for tax officers only- not for taxpayers!*]

E-File Information	If the taxpayer files a State-Only return, then a WV-8453 must be completed and signed by entering the amounts from the WV/IT-140. Tax sites are required to keep WV 8453 and all supporting documents on file for three years.
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. Non residents are those who have spent less than 30 days in WV.
Exemptions	Personal exemptions are \$2000 per person.
Military Pay	For residents who are stationed outside of WV, and who are not present in WV for more then 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.
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.
Income Exclusions	Low Income Earned Income Exclusion for federal AGI of less than \$10,000 (\$5000 for married filing separately).
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.

WEST VIRGINIA

Payments	Due 15 April 2009.
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 SVCM was not present in WV for more than 30 days, but had income from a WV source, she must file as a NR and exclude her military income. 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.
Miscellaneous	Use tax is due on the purchase of goods or services when Sales Tax has not been paid.

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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
Refund status: (608) 266-8100 IRS Processing Center: Kansas City, MO
Technical Assistance Unit: [\(608\)267-3555](tel:(608)267-3555)
Email: apriboth@dor.state.wi.us
Fax: [\(608\)267-1030](tel:(608)267-1030)

Electronic Filing: (608) 264-6886 [NOTE: This number for tax officers only- not for taxpayers!]

<http://www.dor.state.wi.us/html/taxforms.html>

E-File Information	8453W has been eliminated.
Who must file?	Residents with a net income of \$18000 if married filing jointly, or \$9600 for single under 65 and \$9910 for single 65 and older and \$9000 for married filing separately any age; \$12270 for head of household under 65 and \$12520 for 65 or older; Part-year residents or non-residents with a net income of \$2000 or more. In addition, Part-year residents are taxed on all income from all sources while they are a resident of Wisconsin.
What forms to file?	Residents: Form 1, 1A, or WI-Z. Part-year and nonresidents: Form 1NPR.
Requirements for Residency & Treatment of Nonresidents	Anyone domiciled in another state or country at <i>any</i> time during the year must file Form 1NPR. Also, if Married Filing Jointly, and one spouse is domiciled in another state at any time during they year (e.g. a military member who is a resident of another state), couple must file 1NPR. Spouse is considered a resident if the following are met: 1- there is an intent to abandon an old domicile; 2- there is an intent to acquire WI as a new domicile; and 3- spouse is physically present in WI. WI has a Legal Residence (Domicile) Questionnaire that can be used to determine residency (Form 827). http://www.revenue.wi.gov/pubs/elf/elf08questionnaire.pdf
Exemptions	\$700 per person if under 65
Military Pay	Follows federal rules; however, members of the armed forces are eligible for a credit of up to \$300 per service member for services performed while stationed outside the United States- see instructions. Enter amount on line 21 form 1 or line 48 of the Wisconsin 1NPR. Reserve/Guard recalled to active duty such active pay exempt; combat pay as excluded by federal rules is exempt by WI
Spouses and Community Property	WI is a marital property state
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.

WISCONSIN

Payments	Due 15 April 2009. If got an extension and serve in support of Operation Iraqi Freedom in US or a combat zone due to Operation Iraqi Freedom, then no interest charged during extension: write OPERATION IRAQI FREEDOM on top of 1 st page of return. For balance due e-file returns, mail payments to: Wisconsin Department of Revenue, PO box 930208, Milwaukee, WI 53293-0208 or use Electronic Payment Voucher http://www.revenue.wi.gov/forms/2008/108fd-102.pdf
Notes	Military death gratuity exemptions different than federal. If you made Schedule I adjustments on your 2003/4/5/6 Wisconsin Income Tax Return, you may now be required to file an amended return—see instructions for more details. For military FAQ's see http://www.dor.state.wi.us/faqs/pcs/military.html#mil3 . See the 2008 Form 1 instructions on WI website at www.revenue.wi.gov/forms/2008/08i-010.pdf for further information.
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

Table with 10 columns: School District, No., School District, No., School District, No., School District, No., School District, No. Lists various Wisconsin school districts and their corresponding numbers.

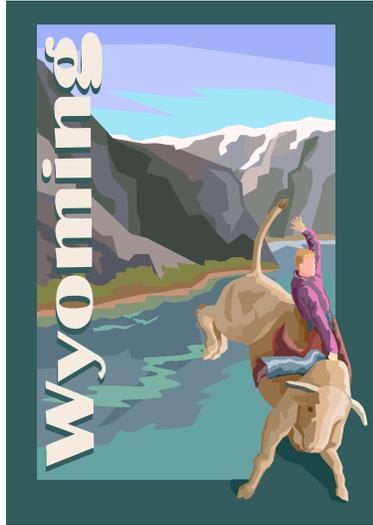
*This is a "Union High School" district. Refer to Section II of this listing and determine the number of your elementary school district.

SECTION II - SCHOOL DISTRICTS OPERATING ONLY ELEMENTARY SCHOOLS

Table with 10 columns: School District, No., School District, No., School District, No., School District, No., School District, No. Lists elementary school districts and their corresponding numbers.

WYOMING – NO STATE INCOME TAX

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



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