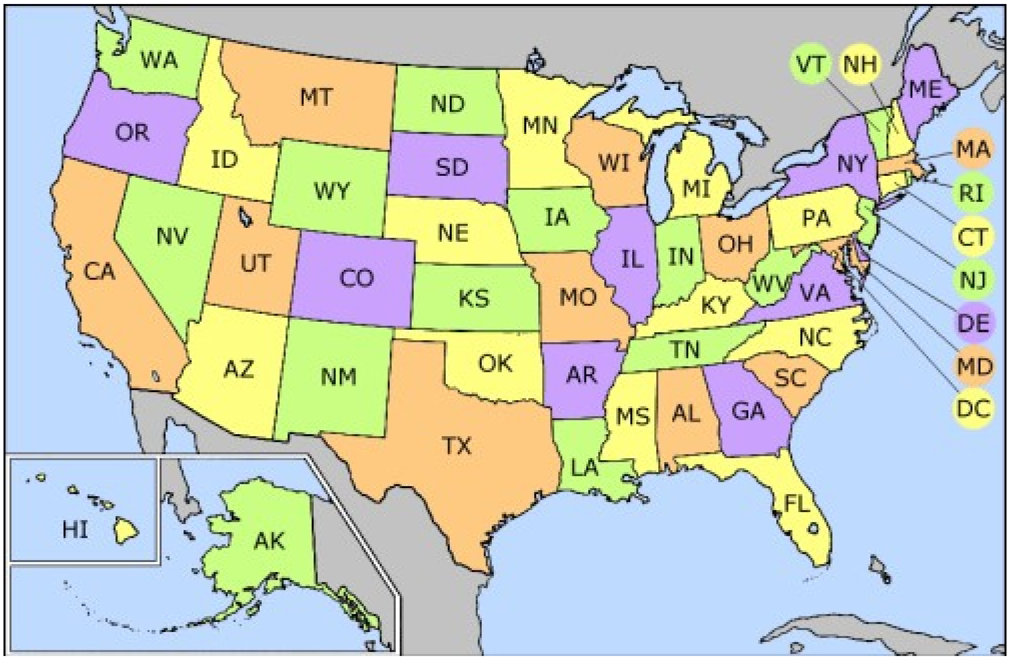
2024 Edition

(For Tax Year 2023)



STATE TAX GUIDE

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

Originally prepared by:

NR Administrative Law & U.S. Navy Office of the Judge Advocate General,
Legal Assistance Policy Division (Code 16)

Updated and revised by:

The American Bar Association Section of Taxation

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On behalf of the ABA Tax Section, we recognize with deep gratitude the editor and the team of contributors from our membership and from our organizational partners who spent hours researching, revising, and drafting the 2024 Tax Season Guide for each state.

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AMERICAN BAR ASSOCIATION
Tax Section

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Introduction

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

There are nine states that do not levy any tax on earned income: Alaska, Florida, Nevada, New Hampshire, South Dakota, Tennessee, Texas, Washington, and Wyoming. New Hampshire does tax certain types of investment income. Earned income tax information about the aforementioned states is not included in this guide.

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

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

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

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

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

Note: Internet links are provided in this guide for your convenience, and every effort was made to provide the most current versions of forms. However, at the time of the publishing of this document, not all states had released the current-year forms. For links to Adobe Acrobat.pdf files online, after clicking on the link through this guide, you may also need to highlight the link in your web browser and double click for the document to appear.

EVERY EFFORT HAS BEEN MADE TO ENSURE THAT THE INFORMATION IN THIS GUIDE IS ACCURATE; HOWEVER, THE USER SHOULD CONFIRM ANY QUESTIONABLE INFORMATION WITH THE STATE WEBSITE!

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States Participating in the Federal/State e-File Program

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

State Electronic Filing Record Retention Requirements

State	Record	Retention Requirements
Alabama	AL8453	3 years
Alaska (No Income Tax)		
Arizona	AZ-8879	4 years
Arkansas	AR8453	3 years
California	FTB 8453 or FTB 8879	4 years
Colorado	DR 8453	4 years
Connecticut	No separate e-form is required.	3 years
Delaware	DE-8453	3 years
District of Columbia	D-40E	3 years
Florida (No Income Tax)		
Georgia	GA-8453	3 years
Hawaii	No separate e-form is required.	
Idaho	No separate e-form is required.	7 years
Illinois	IL-8453	3 years
Indiana	IT-8879	3 years from Dec. 31 of the year the return was filed
Iowa	IA 8453	3 years; retention requirement waived for VITA/TCE volunteer preparers
Kansas	No separate e-form is required.	Retain information for 3 years
Kentucky	8879-K	3 years
Louisiana	LA -8453	3 years
Maine	No separate e-form is required.	Retain supporting documentation for 3 years
Maryland	EL 101	3 years
Massachusetts	M-8453	3 years
Michigan	MI-8453	6 years
Minnesota	No separate e-form is required.	EROs must retain all supporting documents for one year
Mississippi	MS 8453 OL	3 years
Missouri	No separate e-form is required.	ERO must give the taxpayer all of the forms, and the taxpayer must retain them for 3 years
Montana	No separate e-form is required.	Taxpayers should retain all supporting documents for five years
Nebraska	No separate e-form is required.	No retention requirement; Code 16 requires retention until Dec. 31 of the year the return was filed
Nevada (No Income Tax)		
New Hampshire (No Earned Income Tax)		
New Jersey	No separate e-form is required.	
New Mexico	PIT-8453	3 years
New York	TR-579-IT	3 years
North Carolina	No separate e-form is required.	3 years
North Dakota	No separate e-form is required.	A minimum of 3 years and 3 months, but to protect against audit, retain for 6 years

State	Record	Retention Requirements
Ohio	No separate e-form is required.	At least 4 years, though Ohio recommends retaining for 10 years
Oklahoma	OK-511-EF	No retention requirement; Code 16 requires retention until Dec. 31 of the year the return was filed
Oregon	No separate e-form is required.	3 years
Pennsylvania	PA-8453	3 years
Rhode Island	No separate e-form is required.	
South Carolina	SC-8453	3 years
South Dakota (No Income Tax)		
Tennessee (No Earned Income Tax)		
Texas (No Income Tax)		
Utah	No separate e-form is required.	3 years
Vermont	No separate e-form is required.	3 years
Virginia	VA-8453 or VA-8879	3 years
Washington (No Income Tax)		
West Virginia	WV-8453	3 years
Wisconsin	No separate e-form is required.	4 years from the due date of the return or the date filed, whichever is later
Wyoming (No Income Tax)		

ALABAMA

Alabama Department of Revenue
Individual and Corporate Tax Division
50 N. Ripley Street
Montgomery, AL 36104

Member of Federal/State E-File program

General Information:	334-242-1170 Option #1 (Individual Income Tax Question)
Website:	Alabama Department of Revenue
Refund Hotline / website:	1-855-894-7391; My Alabama Taxes website (click on "Where's My Refund")
To complete returns online:	My Alabama Taxes website (register and sign in)
Forms:	All Forms (Note: under the "Service" category, select "Income Tax" to filter the forms); 2023 Filing Season Form 40 Booklet (Long Return for Residents & Part-Year Residents) 2023 Filing Season Form 40A Booklet (Short Return for Full-Year Residents Only)

To contact the state, must register and sign in to the My Alabama Taxes website

State Filing Addresses:

Payment Enclosed

Form 40 – Alabama Department of Revenue: PO Box 2401; Montgomery, AL 36140-0001

Form 40A – Alabama Department of Revenue, PO Box 2401; Montgomery, AL 36140-0001

Not making payment or receiving a refund

Form 40 – Alabama Department of Revenue: PO Box 327469; Montgomery, AL 36132-7469

Form 40A – Alabama Department of Revenue PO Box 327469 Montgomery, AL 36132-7469

Receiving a Refund

Form 40 – Alabama Department of Revenue: PO Box 154; Montgomery, AL 36135-0001

Form 40A – Alabama Department of Revenue: PO Box 154; Montgomery, AL 36135-0001

Basic information on military personnel (Army, Navy, Marine, Air Force, Merchant Marine, and Coast Guard)	***Nonresidents***: Nonresident military personnel merely having a duty station within Alabama (whose legal residence is not Alabama) are not required to file an Alabama income tax return unless they have earned income from Alabama sources other than military pay. If they have earned income in Alabama other than military pay, they are required to file Alabama Form

	40NR. A married nonresident military person with income earned in Alabama may file either a separate return claiming himself or herself only, or a joint return claiming the total allowable personal exemption. ***Residents***: Military personnel (Army, Navy, Marine, Air Force, Merchant Marine, and Coast Guard) whose legal residence is Alabama, are subject to Alabama income tax on all income regardless of the source or where earned unless specifically exempt by Alabama law. Military personnel who were residents of Alabama upon entering military service remain residents of Alabama for income tax purposes, regardless of the period of absence or actual place of residence, until proof as to change of home of record has been made. The burden of proof is on the taxpayer though he owns no property, earns no income, or has no place of abode in Alabama. Under the provisions of the Soldiers' and Sailors' Civil Relief Act, military personnel are not deemed to have lost their permanent residence in any state solely because they are absent in compliance with military orders. In addition, persons are not deemed to have acquired permanent residence in another state when they are required to be absent from their home state by virtue of military orders. A spouse not in military service has the same domicile as his/her spouse unless proven otherwise.
E-File Information	The Alabama Department of Revenue (ADOR)'s online system linked above, My Alabama Taxes ("MAT"), allows for electronic filing free of charge, checking status of refund, paying taxes, viewing accounts, and printing letters and tax return within one's account. Although it is unnecessary to mail to ADOR such documents as FORM AL8453 (the transmittal form for e-filing), tax practitioners are expected to retain this record as well as other AL and IRS forms for 3 years. In addition, there is an Armed Forces Tax Council (all military branches) and OJAG, Code 16 (Navy) requirement to retain this form and necessary documents at VITA centers until December 31 of the year the return was filed. For information on how to use MAT website, see the MAT Frequently Asked Questions.
Who must file?	Single: full-year or part-year residents with gross income of $4,500 or more; Head of Household: full-year or part-year residents with gross income of $8,200 or more; Married filing jointly: full-year or part-year residents with gross income of $11,500 or more; Married filing separately: full-year or part-year residents with gross income of $5,750 or more. ***Refunds***: Even if your gross income was less than the amounts shown, you must file a return to get a refund if Alabama income tax was withheld from any amounts paid to you. Nonresidents who received taxable income from Alabama sources within Alabama and have a gross income that exceeds the prorated personal exemption allowance (see below).
What forms to file?	Residents: Form 40 or 40A. Nonresidents: 40NR. All available here.

Alabama

<table>
<tr><td>Residency</td><td> See above “Basic information on military personnel (Army, Navy, Marine, Air Force, Merchant Marine, and Coast Guard).”
Additionally, the “Military Spouses Residency Relief Act” (Public Law 111-97) states that the income for services performed by the spouse of a service member shall not be deemed to be income for services performed or from sources within a tax jurisdiction of the United States if the spouse is not a resident of the jurisdiction in which the income is earned because the spouse is in the jurisdiction solely to be with the service member serving in compliance with military orders. Non-resident spouses should file Form A4-MS (Nonresident Military Withholding Exemption Certificate) with their employer.
If the husband and wife are both in military service, each could be a resident of a different state under the Soldiers’ and Sailors’ Civil Relief Act. A spouse not in military service has the same domicile as the military spouse unless proven otherwise. </td></tr>
<tr><td>Exemptions</td><td> $1,500 for single taxpayers and $3,000 for married couples filing jointly.
Dependent exemptions are based on Adjusted Gross Income. A “dependent” as defined under Alabama law is an individual other than the taxpayer and his or her spouse who received over 50% of his or her support from the taxpayer during the tax year Use the following table to determine the per-dependent exemption amount:
<table>
<tr><th>Amount on Page 1, Line 10</th><th>Dependent Exemption</th></tr>
<tr><td>$0 – $50,000</td><td>$1,000</td></tr>
<tr><td>$50,001 – $100,000</td><td>$500</td></tr>
<tr><td>Over $100,000</td><td>$300</td></tr>
</table></td></tr>
<tr><td>Military Pay</td><td> Military pay of an Alabama resident is taxable except for compensation received for active service in a designated combat zone. Military personnel, whose legal residence is Alabama, are subject to Alabama income tax on all income regardless of the source or where earned unless specifically exempt by Alabama law. See page 7 of the 2023 Form 40 Booklet. </td></tr>
<tr><td>Spouses and Community Property</td><td> Alabama is not a community property state, but the income of a spouse who lives in a Community Property state (i.e., Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, or Wisconsin) may be taxable (Check with the relevant Community Property state. See also IRS Publication 555, “Community Property”). 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.
A military spouse is exempt from tax on income by a state in which he or she lives only in order to live with the service member in compliance with orders, per the Military Spouses Residency Relief Act (MSRRA). Qualifying spouses under the MSRRA working in Alabama should complete and give to their employer a new Form A4 with the appropriate box checked claiming exemption under the “Military Spouses Residency Relief Act”. Taxpayers filing an Alabama income tax return under this Act must use the following procedures to complete their tax return:
Taxpayer must file a Form 40NR. The Alabama withholding tax must be entered on page 1, line 5, column A. All wages (both spouses if a joint return) must be entered on page 1, line 5, column B. All Alabama wages including </td></tr>
</table>

	those of the qualifying spouse must be entered on page 1, line 5, column C. On page 2, Part I, line 8, column C enter the Alabama wages of the qualifying spouse as a negative figure. Also write or type "Military Spouses Residency Relief Act" in the space provided on line 8. Complete the rest of the return as per the instructions in the tax booklet or form. A copy of Form DD2058 indicating the state of legal residence of the spouse in the military must be attached. Instructions for this form can be found in 2023 Form 40 Booklet.
Income Exclusions	Combat pay, income received from the Department of Defense as a result of a member of the Military killed in action in a designated combat zone; income earned by military spouse in the year of death of a member of the Military who was killed in action in a designated combat zone, military retirement pay; federal retirement pay; Social Security benefits; military allowances paid to active duty military, National Guard, and active reserves for quarters, subsistence, uniforms, and travel, income of non-resident spouses (see "Spouses and Community Property," above). See expanded list on page 7 of the 2023 Form 40 Booklet.
Income Deductions	Standard deduction is based on Adjusted Gross Income. You have the option to either itemize your deductions or you may claim the optional Standard Deduction. You should compute your deduction both ways to determine the option that gives you the larger deduction. If you elect to claim the Standard Deduction, you must check box b on line 11 and use the Standard Deduction Tables below to determine your allowable deduction. Standard Deduction amounts can be located at page 9 of the 2023 Form 40 Booklet.
Capital Gains/Losses	Gain from the sale of personal residence is taxable 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	Military retired pay, in addition to various state and federal pensions, is not reported as income. See page 7 of the 2023 Form 40 Booklet.
Filing Deadline / Extensions	No later than the Federal return. This year, without an extension, that is April 15, 2024. Alabama gives an automatic single six-month extension up to October 15, 2024 to file, with no need to file a request for an extension. No extensions beyond 6 months shall be granted except for taxpayers abroad. During an extension, no penalty shall be incurred, but interest shall accrue on taxes owed. To avoid such accrual, pay an estimate of the amount owed using a payment voucher (Form 40V).
Alabama Use Tax	A rate of 4% applies to all purchases of merchandise, except where a different rate of tax is expressly provided (the rate is 2% for purchases of automotive vehicles that are not titled or registered by the county licensing official and 1.5 percent for farm equipment and manufacturing machinery. Also see page 10 of the 2023 Form 40 Booklet.
Filing Status	Married taxpayers may choose to file in Alabama jointly or separately, regardless of their filing status on the federal return. Married taxpayers must file separately if their spouse is a resident of another state, unless either spouse is in the military.
Credits	If you are using tax credits to reduce your tax liability, Schedule OC must be completed in order to compute your net tax due to Alabama. You must check

	the box on Line 18 to indicate you are using Schedule OC to compute your net tax due. *See* Schedule OC Instructions. Individual taxpayers must register to set up an account in My Alabama Taxes (MAT) for approval before claiming certain credits on their tax return. To claim credit for taxes paid to another state, you must complete Schedule CR and you must attach a copy of other state's return or W-2G's if the taxing state does not allow a return to be filed for gambling winnings.
Same-Sex Marriage	Per the Supreme Court in *Obergefell v Hodges*, June 26, 2015, same-sex married filers have same filing options as heterosexual married filers.

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ALASKA – NO INCOME TAX

Alaska Department of Revenue
550 W 7th Avenue, Suite 500
Anchorage, AK 99501

General Information: Telephone: 907-269-6620

Forms: Alaska Tax Division Forms

Special Military Processing: None

Filing requirements based on Federal Filing Status: None

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

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ARIZONA

Arizona Department of Revenue Customer Care
400 W. Congress
Tucson, AZ 85701

All other departments:

1600 W. Monroe
Phoenix, AZ 85007-2650

Member of Federal/State E-File program

General Information:	602-255-3381 800-352-4090 (toll-free if within Arizona)
Website:	Arizona Department of Revenue
Forms:	Arizona Tax Forms
Taxpayer Education:	AZ Taxpayer Education; AZ VITA Quick Reference Guide (2023)
Electronic Filing:	Electronic Filing Services; 602-255-3381
Refund Status:	Check Refund Status; 602-255-3381

State filing addresses:

Plain Paper Returns
Payment enclosed:
Arizona Department of Revenue
P.O. Box 52016
Phoenix, AZ 85072-2016

Refund expected or no payment:
Arizona Department of Revenue
P.O. Box 52138
Phoenix, AZ 85072-2138

Bar Coded Returns
Payment enclosed:
Arizona Department of Revenue
P.O. Box 29204
Phoenix, AZ 85038

Refund expected or no payment:
Arizona Department of Revenue
P.O. Box 29205
Phoenix, AZ 85038

E-File Information	Retain all documents for four years following the return due date, per Arizona Revised Statutes ARS 42-1105(E). To E-file, select the Free File link from a vendor on the AZ DOR website.
Who must file?	All Arizona taxpayers, whether full-year or part-year residents, must file a return if they are: • Single individuals with gross income of $13,850 or more; • Married filing jointly with gross income of $27,700 or more; • Married filing separately with gross income of $13,850 or more; or • Heads of household with gross income of $20,800 or more. See AZ Personal Income Tax Booklet.

Arizona

What forms to file?	Residents: 140 EZ, 140 or 140A; Part-Year Residents: 140PY; Nonresidents: 140NR. All forms are available here.
Part-year Resident	Part-year residents are subject to tax on: 1) any income earned during the tax year while a AZ resident, and 2) any income earned from an AZ source before moving to or after leaving the state. See 140PY.
Exemptions	Only available if taxpayer is age 65 or over, blind, or caring for a "qualifying parent or grandparent."
Dependent Tax Credit	Arizona provides a $100 dependent tax credit per dependent under 17 years of age, and $25 for dependents 17 and older. The credit is phased out for federal adjusted gross income (AGI) of $200,000 or more for single, married filing separate, and head of household; and phased out for federal AGI of $400,000 for married filing joint.
Military Pay	Active duty military pay is not taxed in Arizona. Military members need not file an Arizona return if: (1) the taxpayer is an active duty member of the United States Armed Forces; (2) the taxpayer's only income for the taxable year is compensation received for active duty military service; and (3) no Arizona tax was withheld from the taxpayer's active duty military pay. If Arizona tax was withheld from the taxpayer's active duty military pay, the taxpayer *must* file an Arizona income tax return to claim any refund that may be due from that withholding. Military taxpayers must also file an Arizona income tax return if they have any other income besides compensation received for active duty military service. For more information see the instructions for Form 140 and Arizona Department of Revenue Publication 704, Taxpayers in the Military.
Spouses and Community Property	Arizona is a community property state. Under the Federal Military Spouses Residency Relief Act (MSRRA), a spouse of a servicemember may be exempt from Arizona tax on income from services performed there if: (1) the servicemember is present in Arizona in compliance with military orders; (2) the spouse is there solely to be with the servicemember; and (3) the spouse maintains domicile in another state, which is the same state of residence of the servicemember. Arizona Department of Revenue Publication 705 Spouses of Active Duty Military Members provides a detailed discussion of military spouses and how Arizona applies the MSRRA.
Income Exclusions	Arizona does not tax interest from U.S. government obligations (e.g., savings bonds or treasury bills); pay received for active service in the U.S. Armed Forces, Reserves or National Guard; certain contributions to 529 or 529A savings plans; or certain retirement benefits (see retirement income section for more details). For a complete list of exclusions from income see the instructions to Arizona Form 140.
Standard Deductions	For 2023, the standard deduction for a single taxpayer or a married taxpayer filing a separate return is $13,850; the standard deduction for married filing jointly is $27,700; and the standard deduction for filing head of household is $20,800. Taxpayers who choose to itemize must use Schedule A. See form instructions for state-specific adjustments to federal itemized deductions.

Capital Gains/Losses	A subtraction is allowed for a percentage of any net long-term capital gain included in federal AGI that is derived from an investment in an asset acquired after December 31, 2011. For 2023, the percentage is 25%. Taxpayers may also subtract the amount of any net capital gain included in federal AGI from investment in a qualified small business as determined by the Arizona Commerce Authority (ACA) pursuant to A.R.S. § 41-1518.
Retirement Income	Arizona does not tax: Social security benefits received under Title II of the Social Security Act; railroad retirement benefits received under the Railroad Retirement Act; or benefits, annuities or pensions received as retired or retainer pay of the uniformed services of the United States. A taxpayer who receives a federal, state or local government pension may subtract up to $2,500 of such income for Arizona tax purposes. If both the taxpayer and spouse receive government pensions, each spouse may subtract up to $2,500.
Deadline/Extensions	Returns may be filed any time after January 1, 2024, but no later than April 15, 2024. A six (6) month filing extension until October 15, 2024, may be granted if timely requested. Arizona will recognize a federal extension for the period covered by the federal extension. Arizona does not have a state-specific extension for military overseas or military on deployment in support of contingency operations but will respect any applicable federal extension. Even if an extension is requested, at least 90% of the tax due must be paid by the original due date of April 15, 2024. If 90% of the tax due is not timely paid, interest and extension underpayment penalties will apply. To apply for a state extension, file Arizona Form 204 by April 15, 2024. If filing under a federal extension, the taxpayer should not submit the Arizona Form 204; the taxpayer must select the box 82F when preparing the Arizona tax return, which must be filed by October 15, 2024.

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ARKANSAS

Arkansas Department of Finance and Administration
Individual Income Tax Section
Ledbetter Building
1816 W 7th Street, Rm 2300
Little Rock, AR 72201

☞Member of Federal/State E-File program but not Direct File Pilot Program for 2024 filing season

General Information:	(501) 682-1100, fax (501) 682-7692
Income Tax Hotline:	(501) 682-1100, (800) 882-9275, or for Spanish (866) 656-1842
Web site:	Arkansas DFA Website
Forms:	Arkansas Forms Website
Taxpayer access point:	877-280-2827 (toll free), 501-683-2827 (Little Rock area) (501) 682-1100 Arkansas Taxpayer Access Point: www.atap.arkansas.gov, email: ATAP_Help@dfa.arkansas.gov
Electronic Filing:	(501) 682-7925; 7075; 7926 *(Numbers for Tax Officer use only)*
Refund Status:	AR Refund Status

State filing address:

Tax Due Return:	***Refund return:***	***No tax due return***
Arkansas State Income Tax P.O. Box 2144 Little Rock, AR 72203-2144	Arkansas State Income Tax P.O. Box 1000 Little Rock, AR 72203-1000	Arkansas State Income Tax P.O. Box 2144 Little Rock, AR 72203-2144

E-File Information	A taxpayer who files an Arkansas income tax return is required to retain records to prove the accuracy of the return for six (6) years. The Armed Forces Tax Council (all military branches) and OJAG, Code 16 (Navy) requires the retention of this form and necessary documents at military VITA centers until December 31st of the year the return was filed. If forms are rejected, see guidance for “Reject Codes” at AR 2020 Reject Codes. Beginning in tax year 2021, tax return preparers who file their clients’ federal return electronically must file the Arkansas return electronically. Taxpayers may use IRS Free File Delivered by TaxAct®, but this is only available for taxpayers: • With adjusted gross income (AGI) of $79,000 or less, between the ages of 20 and 58, or • Active Military with adjusted gross income of $79,000.00 or less.

Arkansas

	The following companies provide FREE preparation and electronic filing services for both Arkansas and Federal individual income taxes, but have different income qualifications: • OLT.com • TaxSlayer • FreeTaxUSA • 1040 Now • 1040.com If a taxpayer chooses to electronically file their State of Arkansas tax return by using one of the online web providers, the taxpayer is required to complete the form AR8453-OL. Effective tax year 2011, the completed AR8453-OL along with the AR1000F or AR1000NR any W-2's or schedules are to be kept in the taxpayer's files. Technical Support: Jesse Williams, Fiscal Division Manager & e-File Coordinator, phone: (501) 682-7925, fax: (501) 683-5576, E-Mail Jesse.Williams@dfa.arkansas.gov 1099 Refund ID Number: Some tax preparation software applications require the ID number of the pay or for State of Arkansas Income Tax Refunds to be entered. This ID number is: 71-0847443.
Who must file?	All Arkansas military personnel must file a tax return according to the following, even if the military pay is excluded. Full Year Residents—must file if gross income is at least: • Single: $13,850 • Married Filing Jointly (1 or no deps): $23,357 • Married Filing Jointly (2 or more deps): $28,111 • Surviving Spouse in 2021 or 2022 and not remarried in 2023 (1 or no deps): $19,692 • Surviving Spouse in 2021 or 2022 and not remarried in 2023 (2 or more deps): $23,473 • Married Filing Separately: $9,140 • Head of Household (1 or no deps): $19,692 • Head of Household (2 or more deps): $23,473 Part Year Residents—must file if any gross income while an AR resident. Nonresidents—must file if any gross income from AR sources. See special rules for military pay below.
What forms to file?	Full Year Residents file AR1000F; Part-Year and Nonresidents file AR1000NR.
Residency	Taxpayer is a FULL YEAR resident if they lived in AR for all of 2023 or maintained a domicile or a home of record in AR during the tax year. PART YEAR residents are those that moved into or out of AR during 2023. A nonresident who is paid a salary, lump sum payment, or any other form of payment for work inside and outside of Arkansas is only taxed on the amount of income while physically located inside of Arkansas. For remote workers who perform all of their duties from outside Arkansas, no income would be taxed.

Arkansas

Exemptions	Arkansas uses a Personal Tax Credit of $29 per dependent, rather than an exemption. Military personnel stationed in Arkansas with a Home of Record in another state are treated as nonresidents. Their military wages are not reported anywhere on the Arkansas return. These nonresident military personnel file AR-NRMILITARY (Non-Resident Military Personnel Exemption Form).
Military Pay	*Military Pay Exemption*: Military pay is entered on line 9, but automatically excluded from the computation of taxable income. There is a 100% exemption from income tax for service pay or allowance received by an active-duty member of the armed forces. "Active duty member of the armed forces" includes all members of the armed forces of the United States, *including the National Guard and Reserve Units*, including full-time training duty, annual training duty, and attendance while in the active military service at a service school. Excludes a military technician (dual status), the National Oceanic and Atmospheric Administration Commissioned Officer Corps, and the United States Commissioned Corps of the Public Health Service. Member of "armed services" (i.e., a person not qualifying under the 100% exemption) can exclude first $9,000 of service pay or allowance. Note: exempted military pay *is* included in gross income. If AR is taxpayer's home of record and taxpayer is stationed outside AR, taxpayer must file AR1000F reporting all of taxpayer's income even if exempt military pay. If taxpayer's home of record is not Arkansas, do not report to Arkansas taxpayer's income or taxpayer's nonresident spouse's income. Instead, fill out and submit AR-NRMILITARY Form to have a note put on taxpayer's account that taxpayer is not required to file a return. However, if spouse had AR income tax withheld, he/she will need to file a return to receive a refund (see below). *Military Family Tax Relief Act*: excludes from income "qualified military benefits" provided to members of the US military, determined by reference to I.R.C. § 134 as in effect on January 1, 2009. "Qualified military benefits" include, for example, veteran's benefits authorized under 38 U.S.C. § 5301 (e.g., payments made by the VA under the compensated work therapy program), certain dependent care assistance programs, and travel benefits provided under 10 U.S.C. § 2613. Military reserves expenses can be taken as an adjustment on Form AR 1000ADJ.
Spouses and Community Property	Arkansas is not a community property state. Non-military spouses with Arkansas income must file the appropriate form, State of Arkansas Tax Exemption Certificate for Military Spouse, found at AR Military Spouse Tax Exemption Certificate (AR-MS). The Military Spouses Residency Relief Act exempts a military spouse's income from Arkansas tax if the service member's Home of Record is not Arkansas and the spouse's domicile is the same as the service member's Home of Record. (Write the words "military spouse" at top of tax return, attach a completed Form AR-MS, and attach a copy of service member's LES to verify Home of Record.) For future tax year purposes, the nonmilitary spouse must submit a new payroll withholding form, ARW-4MS to his/her employer each year to exempt future income from Arkansas tax withholding.
Income Exclusions	IRS economic impact payments, Social Security benefits, VA benefits, Workers' Compensation, Life insurance proceeds based on death of the

	individual, Railroad Retirement benefits, Public Service Loan Forgiveness discharged under PSLF program, and related supplemental benefits are exempt from tax.
Income Adjustments	Arkansas allows $500 per taxpayer in qualified teacher classroom expenses as an adjustment.
Income Deductions	Standard Deductions are $4,680 for Married Filing Jointly; $2,340 for all others. Taxpayers may itemize; categories follow federal rules.
Capital Gains/Losses	Capital loss is limited to $3,000 for filing status 1, 2, 3, and 6, and $1,500 per taxpayer if filing status 4 or 5. *See* AR1000D.
Retirement Income	Taxpayers may also exclude up to $6,000 from certain retirement plan withdrawals. Military Retirement Exemption (Act 141 of 2017): Beginning with tax year 2018, military retirement benefits received by a member of the uniformed services are exempted from income tax. *See* pages 9-10 of the Arkansas Individual Income Tax Forms and Instructions. Taxpayers may not take both exemptions on the same return.
Inflation Relief Tax Credit	Taxpayers earning up to $103,600 ($207,200 for joint filers) are eligible to claim the Inflation Relief Tax Credit of up to $150 per taxpayer on Form AR1000TC.
Deadline/Extensions	Due date: April 15, 2024 (conforms to federal deadline) All Arkansas taxpayers have the right to request an extension before the filing deadline. If you have already filed a federal extension request, the State of Arkansas will honor the federal extension request as well; your due date on the Arkansas return will then be the same as the federal return, October 15. If you have filed the federal extension request, you do not have to file a separate state extension request; mark a block on the State of Arkansas return. Except in the case of deferment under the Service members Civil Relief Act (see Miscellaneous), interest and a failure-to-pay penalty will be assessed if any tax due is not paid by the original due date, April 15th. If you do not file a federal extension, you can file an Arkansas extension using **Form AR1055-IT** before the filing due date of April 15th. This form must state a reason for the extension and be postmarked on or before April 15th. **Inability to pay is not a valid reason to request an Arkansas extension.** Send your request to: Individual Income Tax Section P.O. Box 8149 Little Rock, AR 72203-8149 Arkansas does not appear to have a state specific filing extension for military overseas or for military on deployment in support of contingency operations.
Payments	Complete AR1000V and attach a check or money order to your return. Write the tax year and your Social Security Number or account number on the check or money order, and make your check payable in U.S. dollars to the Department of Finance and Administration. Mail on or before April 15, 2024. If the payment is for an amended return, mark the box yes on Form AR1000V for "Is Payment for an Amended Return". Credit card payments may be made by calling ACI Payments, Inc., at 1-800-2PAY-TAX *(1-800-272-9829)*, or by visiting www.officialpayments.com and clicking on the "State Payments" link.

	Credit card payments will be processed by ACI Payments, Inc., a private credit card payment services provider. A convenience fee will be charged to your credit card for the use of this service. The State of Arkansas does not receive this fee. You will be informed of the exact amount of the fee before you complete your transaction. After you complete your transaction, you will be given a confirmation number to keep with your records.
Sales Tax	Taxpayers have two (2) options for filing and paying Arkansas Sales Tax: *File online.* File online using the Arkansas Taxpayer Access Point (ATAP). You can remit your payment through this online system. *File by mail.* You can use Form ET-1, file, and pay through the mail. Contact 501-682-7104 to request ET-1 forms and the forms will be mailed to your business in two to three weeks. For faster service, file your Sales and Use Tax Returns online (*see* above).
Miscellaneous	Under the Servicemembers Civil Relief Act (SCRA), the IRS and state and local taxing authorities must defer a military member's income taxes due before or during his military service if his ability to pay the income tax is materially affected by military service. No interest or penalty can be added because of this type of deferral.
Filing requirements based on Federal Filing Status	SVCMs may choose to file MFS-AR or MFJ-AR regardless of filing status on the federal return.
Same-Sex Marriage	Per the Supreme Court in *Obergefell v Hodges*, June 26, 2015, same-sex married filers have same filing options as heterosexual married filers.

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CALIFORNIA

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

Member of Federal/State E-File program

General Information: (800) 338-0505 Automated Service
(Automated Taxpayer Assistance Line)
(916) 845-6500 (outside of the US)

Website: Tax Board

Forms: Forms

Order forms by phone: (800) 338-0505

Order forms online: Forms Request

Refund status: Refund Status

Tax payments online: Pay here or call (800) 272-9829 (code 1555 or press 2 (ACI Payments, Inc.)

State filing addresses:

Payment enclosed:
Franchise Tax Board
PO Box 942867
Sacramento, CA 94267-0001

Refund or no Amount Due:
Franchise Tax Board
PO Box 942840
Sacramento, CA 94240-0001

E-File Information	Please see the E-Filing website for information on California's E-filing options. If you need acknowledgement or need to know the status of your electronically filed tax return, contact your e-file provider or tax professional. Do not mail tax documents to the FTB. Tax sites no longer retain paper copy of FTB 8453, however, California requires that the taxpayer keep this form with a copy of the tax return for four years from the due date of the return or the date it was filed, whichever is later. There is an Armed Forces Tax Council (all military branches) and OJAG, Code 16 (Navy) requirement to retain this form and necessary documents until December 31st of the year the return was filed. Re-submit rejected returns (not part of federal/state e-file program). If return is repeatedly rejected, call the e-file help desk for instructions.
Who must file?	Generally, you must file an income tax return if you're a resident, part-year resident, or nonresident and: • Are required to file a federal return • Receive income from a source in California • Have income above a certain amount

California

	The amount threshold is defined in the charts. Or if you are a nonresident and you have income from California sources. Sourced income includes, but is not limited to: • Services performed in California • Rent from real property located in California • The sale or transfer of real California property • Income from a California business, trade or profession If your domicile is in California, the FTB considers you a resident. The FTB has guidelines for military to determine domicile.
What forms to file?	Full Year Residents file Form 540 or 540 2EZ. Part year or Nonresidents file Form 540NR.
Residency	Must file return if required to file a federal tax return, CA-source income, or income from all sources exceeds threshold amounts. Follows general residency test. See FTB Publication 1031 2023 Guidelines to Determine Resident Status.
Income Exemptions / Deductions	Adoption, child care expenses, renting, and joint custody can result in tax credits, The standard deductions in California are as follows: $5,363 for single or married RDP filing separately; $10,726 for married/RDP filing jointly, head of household or qualifying widow/widower; the dependent exemption credit is $446.
Military Pay	Servicemembers domiciled outside of California, and their spouses, may exclude the Servicemember's military compensation from gross income when computing the tax rate on nonmilitary income. Requirements for military Servicemembers domiciled in California remain unchanged. 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. An individual domiciled in California when entering the military is considered a nonresident while stationed outside California on permanent change of station (PCS) orders. Military service members domiciled in California and stationed in California are considered residents of CA. They must include their military pay in California source income. For more information, see Guidelines for Determining Residency, FTB Publication 1031 and for Tax Information for Military Personnel, see FTB Publication 1032 (note that at time of publication, only the 2022 link was available. Click here for the 2023 link once available).
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 a non-resident spouse is a resident in a community property state (AZ, CA, ID, LA, NV, NM, TX, WA, WI) then California does require that military pay be split equally between spouses. Please consult FTB Publication 1032 for a detailed discussion on how a spouse's income may or may not be taxable in California (note that at time of publication, only the 2022 link was available. Click here for the 2023 link once available). Under the Federal Military Spouses Residency Relief Act (MSRRA), the income of a non-military spouse of a military Servicemember for services performed in California is not considered to be from sources within California if the spouse is not a California resident because the spouse is in

	California solely to be with Servicemember solely in compliance with military orders and both have the same out-of-state domicile. **Note:** California may require nonmilitary spouses of Servicemembers to provide proof that they meet the criteria for California personal income tax exemption as set forth in the MSRRA.
Income Exclusions	Military Family Tax Relief Act (see page 3-4 of FTB Publication 1032) allows the following (note that at time of publication, only the 2022 link was available. Click here for the 2023 link once available): • Deduction for Overnight Travel Expenses of National Guard and Reserve Members – Reservists who stay overnight more than 100 miles away from home while in service (e.g., for a drill or meeting) may deduct unreimbursed travel expenses (transportation, meals, and lodging). • Exclusion of Gain on Sale of a Principal Residence - A taxpayer on qualified official extended duty in the U.S. Armed, Uniformed, or Foreign Services may suspend, for up to 10 years of such duty time, the running of the 5-year ownership-and-use period before the sale of a residence. This applies when the duty station is at least 50 miles from the residence - or while the person is residing under orders in government housing - for a period of more than 90 days or for an indefinite period. • Exclusion from Gross Income of Federal Death Gratuity Payments– A federal death gratuity payment to a survivor of a member of the Armed Forces is excludable from gross income. • Combat Zone Extensions Expanded to Contingency Operations– The various extensions granted to combat zone participants to file tax returns or pay taxes apply to those serving in Contingency Operations, as designated by the Secretary of Defense.
Capital Gains/Losses	Generally, follows federal tax rules; however, there are continuing differences between California and Federal law. Additional information can be found in FTB Publication 1001 (note that at time of publication, only the 2022 link was available. Click here for the 2023 link once available). Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540 or 540NR): Schedule CA 540, California Adjustments - Residents and Schedule D.
Disaster Relief	You may deduct any loss caused by a disaster located in a California area designated by the President or the Governor to be in a state of emergency beginning on or after January 1, 2014 and before January 1, 2029. California law generally follows federal law regarding the treatment of losses incurred as a result of a casualty or a disaster. You may qualify for a casualty loss if you were not compensated for the damage to or loss of their property due to a sudden unexpected, or unusual earthquake, fire, flood, or similar event. You may also claim a disaster loss in the taxable year the disaster occurred or in the taxable year immediately before the disaster occurred. The Disaster Loss Deduction page explains the tax treatment of disaster losses. FTB Publication 1034 explains how to claim a state tax deduction.
Retirement Income	Generally, follows federal tax rules; however, there are some differences between California and Federal law that may cause the amount on your California distribution income to differ from the amount reported for federal purposes. For more information, see FTB Publication 1005 (note that at the time of the publication of this document, only the 2022 link was available. Click here for the 2023 link once available).

California

Deadline/Extensions	April 15, 2024. Extensions: California gives you an automatic filing extension through October 15, 2024. You don't need to apply for one. Remember, an extension to file is not an extension to pay. If you can't file by April 15, 2024: • **You are due a refund** - File your return by October 15, 2024. Choose e-file and direct deposit for the fastest refund. • **You have a balance due** - Pay the amount you owe by April 15, 2024 to avoid penalties and interest (note: you can avoid such charges if in combat zone, see page 8 of FTB Publication 1032. Use Form 3519.) • **You're not sure if you have a balance due** - Use the worksheet on Form 3519. If you are living or traveling outside of the U.S. on April 15, 2024, file and pay your taxes by June 17, 2024. If you need more time to file and you are living or traveling outside the U.S. on April 15, 2024, you have an automatic extension (again: not an extension to pay). The deadline is December 16, 2024. No application is required. Write 'Outside the USA on April 15, 2024' at the top of the tax return in red ink. For extensions as military servicemember see below 'Special Miliary Processing.'
Other credits	**Child and Dependent Care Expenses Credit** – California allows a non-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 FTB Form 3506. **Nonrefundable Renter's Credit** can be used to offset your tax liability. More information can be found here.
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 sourced income, such as rental income in California. See page 8 of FTB Publication 1032 (note that at time of publication, only the 2022 link was available. Click here for the 2023 link once available). Military personnel on duty outside the United States or in a designated combat zone or in a qualified hazardous duty area (QHDA) are allowed a filing extension of up to 180 days to file their California income tax returns and pay their tax, without interest or penalties as described below: • If you were in a designated **combat zone, contingency operation** or in a **QHDA** anytime during the tax year or filing period (January 1 to April 15), you are entitled to an extension to file and pay, without interest and penalties, of up to 180 days after leaving the combat zone or QHDA. In addition, you are entitled to an additional extension of the number of days you were in a combat zone or QHDA during the filing period. • If you served outside the United States, but not in a designated **combat zone, contingency operation** or **QHDA**, you are entitled to an extension of time to file and pay without interest and penalties, of up to 180 days after returning from overseas. How do I indicate that I qualify for the extension to file and pay? • If you were serving in the military overseas, write **"MILITARY OVERSEAS"** at the top of your tax return in **BLUE INK.** • If you served in a designated combat zone or QHDA write **"COMBAT ZONE"** and the **area you served** in at the top of your tax return in **BLUE INK.** • You must also write the **date you were deployed** overseas or **entered** a designated **combat zone** or **QHDA** and the date you returned from overseas or from a designated **combat zone** or **QHDA.**

	• If both you and your spouse were in the military, write the information for both of you and indicate which is your information and which is your spouse's information. The extensions apply to the Servicemember and spouse regardless of whether a joint return or separate returns are filed.
Filing requirements based on Federal Filing Status	Use the same filing status for California that you used for your federal income tax return, unless you are in a registered domestic partnership (RDP). **Exception:** If you file a joint tax return for federal purposes, you may file separately for California if either spouse was an active member of the United States armed forces or any auxiliary military branch during 2023 or a nonresident for the entire year and had no income from California sources during the year. Some special rules apply to RDPs. Some RDPs are not recognized for federal filing purposes, but are recognized in California. See FTB Publication 737 (note that at time of publication, only the 2022 link was available. Click here for the 2023 link once available).
Miscellaneous	The refundable California Earned Income Tax Credit (EITC) is available to taxpayers who earned wage income in California. This credit is similar to the Federal EITC but with different income limitations. EITC reduces California tax obligation or allows a refund if no California tax is due. You don't need a child to qualify but must file a California tax return to claim the credit. Use FTB Form 3514. 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 Heroes Earned Retirement Opportunity Act that allows members of the Armed Forces serving in a combat zone to make contributions to their individual retirement plans even if compensation on which such contributions is based is excluded from gross income. California also conforms to the exceptions from the additional tax on early withdrawals from retirement plans from qualified distributions paid after September 11, 2001, to reservists while serving on active duty for at least 180 days. See page 4 of FTB Publication 1032 (note that at time of publication, only the 2022 link was available. Click here for the 2023 link once available).

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COLORADO

Colorado Department of Revenue
Denver, CO 80261

✎Member of Federal/State E-File program

General Information:	(303) 238-7378
Email:	DOR_TaxpayerServices@state.co.us
Website:	Individual Income Tax Information
Forms:	Individual Income Tax Forms
FYI Publications:	Individual Income Tax Guides and Publications
Refund Status:	Use Revenue Online or (303) 238-7378
Online Customer Support:	Contact Us
Taxpayer Service Centers:	Local Taxpayer Service Centers. Appointments are available and highly encouraged. Walk-ins are welcome, but wait times vary.
Mailing Address Info:	Mailing Addresses vary based on form being mailed or purpose of mailing.

State filing address without payment:
Colorado Department of Revenue
Denver, Colorado 80261-0005

State filing address with payment:
Colorado Department of Revenue
Denver, Colorado 80261-0006

E-File Information	Free e-filing is available through Revenue Online. No login is required to file a return, but you can create a login to view your income tax account info in Revenue Online. Learn How to E-File or Get Help with Revenue Online. You can also e-file through a paid tax professional or using purchased tax software. View Accepted Tax Software.
Who must file?	You must file a Colorado income tax return if during the year you were a full-year resident of Colorado, or a part-year resident of Colorado with taxable income during that part of the year you were a resident, or a nonresident of Colorado with Colorado source income; **AND** you are required to file a federal income tax return, or you have a Colorado income tax liability for the year. See Income Tax Filing Requirements. There is no minimum income threshold for filing a Colorado income tax return. **You must file a Colorado income tax return regardless of age or residency status if you wish to receive a refund on wage withholding reported on your W-2 form.**
What forms to file?	Full year residents, file Form 0104; Part year or nonresidents file both Form 0104 and 0104PN. Current year forms found at Individual Income Tax Forms.
Requirements for Residency	Follows the general residency test.

	Spouses of servicemembers can elect to have the same state of residence as the servicemember. (See "Spouses" section below for more information for working spouses). If a servicemember who is a Colorado resident is stationed outside the U.S. for 305 days of the tax year, the servicemember may elect to file as a non-resident for Colorado income tax purposes. A spouse who accompanies the servicemember for at least 305 days can also make this election. See Income Tax Topics: Military Servicemembers or Active Duty Service Members for military-specific residency rules.
Military Pay	Resident servicemembers: A servicemember who is a full-year resident is taxed in the same manner as any Colorado resident. To the extent that military pay is included in the servicemember's federal taxable income, Colorado tax will apply to that income. Active duty pay for service in a combat zone is not subject to Colorado income tax to the extent it qualifies for a federal exemption. Non-resident servicemembers: Non-resident servicemembers are not required to report their military income to Colorado. However, any non-military pay must be reported and will be subject to Colorado tax. Re-establishing Colorado residency: Servicemembers whose home of record is Colorado, who acquired residency in another state, and who re-acquire residency in Colorado can exclude from Colorado income tax any active-duty service pay that is included in their federal taxable income after reacquiring Colorado residency. See Income Tax Topics: Military Servicemembers or Active Duty Service Members for military-specific residency rules.
Retirement	The amount of military retirement income that can be subtracted depends on a person's age on December 31st of the tax year. See: Retired Service Members, Income Tax Topics: Military Servicemembers, and Retirees. Under 55 years of age: For 2023, a person can subtract up to $15,000 of military retirement benefits, but not non-military retirement benefits, included in their federal taxable income. Between 55 to 64 years of age: a person can subtract up to $20,000 of their retirement benefits, including military retirement benefits and other retirement benefits, that were included in their federal taxable income. 65 years of age or older: a person can subtract up to $24,000 of their retirement benefits, including military retirement benefits and other retirement benefits, that were included in their federal taxable income.
Spouses and Community Property	Colorado is not a community property state. Non-resident spouses: Colorado conforms to the Military Spouses Residency Relief Act. For tax years beginning on or after January 1, 2009, wages and tips of a qualifying non-resident spouse can be excluded from Colorado taxable income. A qualifying spouse must: (1) Have moved to Colorado from another state and be working in Colorado, and (2) Be in Colorado solely to accompany their active-duty servicemember spouse who is stationed in Colorado on military orders. A qualifying spouse can submit Affidavit of Exemption for Non-resident Spouse of a US Servicemember (DR 1059) to their employer so the employer does not withhold Colorado income tax from wages paid. A copy of the DR 1059, the spouse's dependent military ID card, and a copy of the servicemember's orders must be included when filing the Colorado income tax return.
Exemptions	Form 0104 automatically uses federal personal exemption amounts. For tax years 2018 through 2025 the federal personal exemption amount is zero.

Colorado

Income Tax Subtractions (Exclusions and Deductions)	Colorado allows the following Income Tax Subtractions from Federal taxable income: qualifying Colorado-sourced capital gain, state income tax refunds, U.S. government interest, active duty pay for servicemembers reacquiring Colorado residency, Military Family Relief Fund grants, certain military retirement income, certain retirement pensions and annuities, earnings of non-resident disaster relief workers, earnings of tribal members on reservations. In addition, subtractions are allowed for certain charitable contributions, medical savings account contributions, contributions to CollegeInvest 529 plans, first-time home buyer savings account interest, catastrophic health insurance premiums, and expenses of wildfire mitigation measures not deducted in determining Federal taxable income. This is a non-exhaustive list.
Federal Add Backs	Colorado requires that certain federal deductions be added back in determining Colorado taxable income. These include: state income taxes, business interest expense, excess business losses, certain net operating losses, and other items. These items are discussed in detail in the Individual Income Tax Guide.
Income Tax Credits	Colorado has several Income Tax Credits, including: child care contribution credits, child care expense credits, and earned income tax credits.
Capital Gains/Losses	Taxed at same rate as regular income. Qualifying Colorado-sourced capital gains can be excluded from income. See: Income Tax Topics: Colorado Capital Gain Subtraction.
Deadline / Extensions	The 2023 tax year filing deadline is April 15, 2024. An automatic extension to file a return is granted until October 15, 2024. There is no need to apply for the extension to file. **Note that while there is an automatic extension to file a return, there is no extension for payment of tax due; late payment will incur late fees and interest.** To avoid late fees, taxpayer must pay at least 90% of their income tax liability by April 15, 2024. If at least 90% of the liability is paid by April 15, 2024, any amount outstanding will be subject only to interest. Taxpayers can make the required payment through Revenue Online, or by filing a 2023 Extension Payment for Colorado Individual Income Tax (DR 0158-I).
Special Military Processing	Colorado law allows military and support personnel stationed in a combat zone, as declared by the president, to postpone filing and paying state income taxes until 180 days after their assignment in the combat zone ends. Interest and penalty are deferred during this period. If the return is filed under the 180-day extension, write the name of the applicable combat zone across the top of the Colorado Form 0104. See Income Tax Topics: Military Servicemembers. Because most Colorado taxpayers receive a refund, affected taxpayers may want to plan ahead to authorize someone else to file their income tax returns for them using a Power of Attorney Form (DR 0145).
Filing requirements based on Federal Filing Status	A servicemember's Colorado income tax filing status must be the same status as that used on federal income tax return (e.g., single, head of household, married filing separate, married filing joint).
Same-Sex Marriage	Per the Supreme Court in *Obergefell v Hodges,* June 26, 2015, same-sex married filers have same filing options as heterosexual married filers.

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CONNECTICUT

Department of Revenue Services
Taxpayer Services Division
450 Columbus Blvd.
Suite 1
Hartford, CT 06103

↳Member of Federal/State E-File program

General Information:	(860) 297-5962 or (800) 382-9463
Forms:	Income Tax Forms
Website:	Department of Revenue Services Website
E-file help desk:	(860) 297-5962

State filing addresses:

Payment enclosed:

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

Not making a Payment:

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

Mailing address to which forms are filed differ for CT-1040X and CT-1040ES. Taxpayers should consult the Department of Revenue Services website for more details.

E-File Information	Resident, nonresident, and part-year resident taxpayers may file electronically via the Connecticut Department of Revenue Services (DRS) myconneCT online center at https://drs.ct.gov/eservices/_/ Taxpayers should not mail a paper copy of their electronically filed return with payment.
Recordkeeping	Taxpayers should retain required documentation until the statute of limitations has expired for that return, which is usually three years from the date the return was due or filed.
Who must file?	Residents of Connecticut must file if they were a resident the entire year and any of the following is true: they had Connecticut taxes withheld, made estimated tax payments or payment with *Form CT-1040 EXT*, or met the following gross income test: \$15,000 if filing single; \$12,000 if filing married filing separately (MFS); \$19,000 if filing head of household; and \$24,000 if filing married filing jointly or a qualifying widow(er). Individuals who had a federal alternative minimum tax liability or who claimed the Connecticut earned income tax credit must also file. Military personnel and their spouses who claim Connecticut as a residence but are stationed elsewhere must file unless they meet the conditions present in Group A or Group B below: **Group A** **1)** they did not maintain a permanent place of abode in Connecticut for

	the entire taxable year, **2)** they maintained a place of abode outside of Connecticut for the entire taxable year, AND they did not spend more than 30 days in the aggregate in Connecticut during the tax year; or **Group B** 1) they were in a foreign country for at least 450 days during any period of 548 consecutive days, 2) during this period of 548 consecutive days, they did not spend more than 90 days in Connecticut and they did not maintain a permanent place of abode in Connecticut at which the spouse or minor children spent more than 90 days 3) during the nonresident portion of the taxable year in which the 548-day period begins, and during the nonresident portion of the taxable year in which the 548-day period ends, they were present in Connecticut for no more than the number of days that bears the same ratio to 90 as the number of days in the portion of the taxable year bears to 548. This calculation can be seen below: $\frac{\text{Number of days in the nonresident portion}}{548} \times 90 = \text{Maximum days allowed in Connecticut}$ Connecticut generally imposes a statewide sales and use tax. Connecticut sales and use tax is imposed at a rate of 6.35%, though the rate may vary on the based on the type of good or service being purchased. Use tax is required to be paid when taxable goods or services on which sales tax was not paid to a retailer are used in Connecticut. Together, the sales and use taxes ensure that taxable goods and services used in Connecticut are treated equally and fairly. The use tax must be paid by April 15 for purchases made during the preceding calendar year. For specific information regarding Use Tax, please see an informational publication released on the individual use tax
What forms to file?	Full Year residents: *Form* CT-1040. Part-Year or Nonresidents: *Form* CT-1040NR/PY.
Requirements for Residency	Connecticut defines a resident as any natural person who is 1) domiciled in Connecticut for the entire taxable year, or 2) who is not domiciled but maintains a permanent place of abode in Connecticut and is in Connecticut for an aggregate of more than 183 days of the taxable year (unless such person is in active service in the U.S. armed forces whereas Connecticut follows federal in that members of the military do not lose their domicile while on orders).
Exemptions and Credits	Exemptions and credits are based on a sliding scale and filing status. See Form CT-1040.
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 49 "Other", to subtract military pay received by nonresident military from federal adjusted

	gross income and military pay received during the non-residency portion of the year for part-year residents. See Booklet 1040 NR/PY. Combat Zone Extension: The income tax return of any individual in the U.S. Armed Forces serving in a combat zone or injured and hospitalized while serving in a combat zone is due 180 days after returning. There will be no penalty or interest charged. For any individual who dies while on active duty in a combat zone or as a result of injuries received in a combat zone, no income tax or return is due for the year of death or for any prior taxable year ending on or after the first day serving in a combat zone. If any tax was previously paid for those years, the tax will be refunded to the legal representative of the estate or to the surviving spouse upon the filing of a return on behalf of the decedent. In filing the return on behalf of the decedent, the legal representative or the surviving spouse should enter zero tax due and attach a statement to the return along with a copy of the death certificate. Members of the U.S. Armed Forces serving a combat zone as designated by an Executive Order or a qualified hazardous duty area as designated by the federal government are eligible for the 180-day extension allowed to individuals serving in a combat zone. Spouses of military personnel and civilians supporting the military in these regions that are away from their permanent duty stations, but are not within the designated combat zone, are also eligible for the extension. Individuals requesting an extension under combat zone provisions should print both the name of the combat zone and the operation they served with at the top of their Connecticut tax return. This is the same combat zone or operation name provided on their federal income tax return. See, Armed Forces Personnel and Veterans (note at the time of the publication of this document only the 2019 version was available). If a member is not in a combat zone, but is serving outside the United States and Puerto Rico, Connecticut gives the filer a six-month extension. However, the amount of tax owed is due on or before the original due date of the return. See IP 2019(5), linked above.
Spouses and Community Property	Not a community property state. If member is a non-resident, military pay is not included in spouse's income for tax purposes. Military Spouses Residency Relief Act: The Military Spouses Residency Relief Act (MSRRA) provides that where a service member's spouse is in Connecticut solely to be with the service member serving in compliance with military orders, income from services performed by the spouse in Connecticut shall not be deemed to be income derived from or connected with Connecticut sources unless the spouse's state of residence is Connecticut. If a spouse had income for services performed in Connecticut and had Connecticut income tax withheld from wages or made estimated payments for the taxable year, then he or she may file a Connecticut income tax return and request a refund. If a military spouse did not claim that refund for the tax year, the military spouse should contact the Connecticut Department of Revenue as soon as possible to see if they can still claim a possible refund Connecticut's application of the MSRRA.
Income Exclusions	Sliding scale for social security income.
Income Deductions	Connecticut does not offer standard or itemized deductions.

Connecticut

Capital Gains/Losses	Connecticut taxes capital gains at specified graduated rates, as provided under Conn. Gen. Stat. § 12-506(a)(2).
Retirement Income	100% of military retirement pay is exempt from Connecticut individual income tax. Conn. Gen. Stat. § 12-701(20)(B)(xvii).
Deadline/Extensions	April 15, 2024. Extensions may be requested using *Form* CT-1040EXT; however, the extension only extends the time to file the return and you must pay 100% of the tax owed on or before the due date. You do NOT have to file *Form* CT-1040EXT if you filed a federal extension request AND you do not owe Connecticut income tax; or if you pay your owed Connecticut income tax on or before the due date. For extensions based on military service overseas, see "Military Pay" above.
Special Military Processing	Connecticut does not require filing a tax return if the resident: (1) did not maintain a permanent place of abode in Connecticut, (2) maintained a permanent place of abode outside of Connecticut, and (3) was not physically present in Connecticut for more than 30 days in 2023. If all three of the above conditions are met, the person is considered a nonresident of Connecticut for the taxable year. You do not have to file a Connecticut income tax return unless you had Connecticut tax withheld or you had any income from Connecticut sources (consult the CT-1040 Booklet to determine if the amount of Connecticut source income requires a tax return to be filed and to determine what form(s) must be filed). Military personnel and their spouses who claim Connecticut as a residence but are stationed elsewhere are subject to Connecticut income tax. If servicemember enlisted in the service as a Connecticut resident and have not established a new domicile (permanent legal residence) elsewhere, servicemember is required to file a resident income tax return unless servicemember meets all of the conditions of a nonresident. If servicemember's permanent home (domicile) was outside Connecticut when servicemember entered the military, servicemember does not become a Connecticut resident because servicemember is stationed and live in Connecticut. As a nonresident, servicemember's military pay is not subject to Connecticut income tax. However, income servicemember receives from Connecticut sources while servicemember is a nonresident may be subject to Connecticut income tax. See the instructions for a Connecticut nonresident contained in the instruction booklet for Form CT-1040NR/PY.
Filing requirements based on Federal Filing Status	Generally, a taxpayer's status on their Connecticut return must match their federal income tax filing status.
Same-Sex Marriage	Married same-sex couples may use a filing status of married filing jointly or married filing separately.

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DELAWARE

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

Member of Federal/State E-File program

General Information:	(302) 577-8200
Email:	Personaltax@state.de.us
Website:	Division of Revenue
Forms:	2023 Tax Forms
E-file coordinator:	There is no longer an E-File Coordinator. The general number for Personal Income Tax Assistance (which allows you to speak with a representative) is: (302) 577-8200.

State filing addresses:

Payment enclosed:	*No payment -refund due:*	*No payment-no refund due:*
P. O. Box 508 Wilmington DE 19899 – 508	P. O. Box 8710 Wilmington DE 19899-8710	P. O. Box 8711 Wilmington DE 19899-8711

E-File Information	Residents and Nonresidents may file electronically. Rejected returns should be mailed to the appropriate address above. E-File website: Online Filing - Division of Revenue - State of Delaware.
Who must file?	Full Year Residents must file if, based on their Age/Status, their individual adjusted Delaware gross income (AGI) exceeds the amounts listed in the chart on page 2 of the 2023 Booklet. Part-Year residents and Nonresidents must file if they have ANY Delaware income.
What forms to file?	Full Year Residents: PIT-RES. Part-Year residents can use either PIT-RES or PIT-NON. Nonresidents use PIT-NON. Part-Year residents may elect to file either a resident or a non-resident return. You should prepare both and file **only** the return that is more advantageous for you.
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. Delaware also defines anyone who is domiciled in Delaware for any part of the year as residents. A domicile is the place an individual intends to be his permanent home; a place to which he intends to return whenever he may be absent. An individual can have only one domicile. A domicile, once established, continues until the individual moves to a new location and exhibits a bona fide intention of making it his or her permanent home. Part-Year residents may file as residents, if it is to their advantage. For members of the Armed Forces who remain a legal resident of Delaware, all of your active-duty military income, all of your income earned outside of the military in Delaware, and all of your income earned outside of the military in a state other than Delaware is income and

	subject to income taxation. If you are not a legal resident of Delaware, your military income and income earned in states other than Delaware is not taxable, but any income, other than military income, earned in Delaware is subject to the state income tax.
Exemptions	Delaware uses a personal tax credit of $110 per person rather than personal exemptions. An additional $110 is allowed for persons over age 60.
Military Pay	Follows federal rules; see "Requirements for Residency" above.
Spouses and Community Property	Not a community property state. Where one spouse is a resident and the other a part-year resident or nonresident, spouses should file separate tax returns, even if they filed a joint federal return.
	All income of a non-military spouse is taxed in the state of his or her legal residence. A military spouse claiming an exemption from Delaware's income tax withholding requirements must complete an Annual Withholding Tax Exemption Certification for Military Spouse, Form W-4DE, with their employer. A military spouse claiming an exemption must meet the conditions set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act (P.L. 111-97). Under the Federal Military Spouses Residency Relief Act, as applied in Delaware, a spouse of a Servicemember may be exempt from Delaware income tax on income from performed there if: (1) the Servicemember is present in Delaware in compliance with military orders; (2) the spouse is there solely to be with the Servicemember; and (3) the spouse maintains domicile in another state.
Income Exclusions	Social Security benefits and Railroad retirement benefits are excluded from income.
Income Deductions	May take itemized or standard deduction. Standard deductions for married filing jointly are $6,500; for all others, $3,250. May itemize on Delaware return, even if standard deduction was taken on Federal return. Additional standard deduction is available for those over 65 and/or blind.
Capital Gains/Losses	Follows federal rules on inclusion and deduction. Taxed at ordinary income rates for state tax calculation purposes.
Retirement Income	Taxpayers over age 60 may exclude $12,500 or the amount of the retirement or pension income, whichever is less. For those under age 60, $2,000 or the amount of the retirement or pension income, whichever is less, may be excluded.
Deadline/Extensions	Due on or before April 30, 2024. Delaware does not have a state-specified filing extension for military overseas or military on deployment in support of contingency operations. All Delaware taxpayers can request an initial extension to file their taxes until October 15, 2024. The extension form is a Form PIT-EXT and may be filed online. As with most states, the extension to file is NOT an extension to pay taxes. If you have a tax to pay, it must be paid on or before the filing deadlines.
Notes	A resident individual is allowed a credit against his or her individual tax in the amount of fifty percent (50%) of the child and dependent care credit allowable for federal income tax purposes. Use the worksheet provided on page 9 of the Form PIT-RES Instructions to compute the amount of the deduction. The Child Care Credit should not be confused with the Child Tax

	Credit, which is not an allowable credit on the Delaware return. In the case of spouses who file a joint federal return, but who elect to file separate or combined separate returns for Delaware, the credit may only be applied against the tax imposed on the spouse with the lower taxable income. NOTE: You must attach to your Delaware return a copy of Federal Form 2441, Child and Dependent Care Expenses.
Earned Income Credit	A Resident individual is allowed a nonrefundable credit against his or her individual tax in the amount of twenty percent (20%) of the federal earned income credit allowed. Complete DE Schedule II (PIT-RSS) to determine the amount of the credit.
Filing requirements based on Federal Filing Status	A SVCM may file MFJ-DE, MFS-DE, or MCS-DE returns even if they filed MFJ-FED. However, if the SVCM filed MFS-FED, then they 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.
Same-Sex Marriage	Per the Supreme Court in *Obergefell v Hodges*, June 26, 2015, same-sex married filers have same filing options as opposite-sex married filers. Valid Civil Unions under Chapter 2 of Title 13 of the Delaware Code are subject to the same tax statutes and regulations that apply to married filers.

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DISTRICT OF COLUMBIA

Office of Tax & Revenue
Customer Service Center
1101 4th Street, SW, Suite W270
Washington, DC 20024

Email:	taxhelp@dc.gov
Website:	Office of Tax & Revenue
By Phone (Agency Directory)	
Phone:	(202) 727- 4TAX (4829)
Fax:	(202) 442-6890
Forms:	2023 Forms

State filing addresses:

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

No payment or refund:
Office of Tax and Revenue
PO Box 96145
Washington, DC 20090-6145

E-File Information	There are three ways in which taxpayers can file their federal and DC returns together electronically: 1. Through a tax practitioner who is an authorized e-file provider; or 2. Through a commercial online filing service, which allows taxpayers to transmit their DC and Federal returns electronically from their PC for a fee (see approved list of providers); or Free electronic filing at MyTax.dc.gov, where taxpayers can file and pay their taxes online and check the status of their refund.
Who must file?	• Individuals domiciled in DC at any time during the taxable year (including part-year domiciliaries) who are required to file a federal tax return. • Individuals who maintained a place of abode in DC for 183 days or more during the taxable year (days do not need to be consecutive), even if the individual's permanent residence was outside of DC. • Members of the armed forces whose home of record was DC for any part of the taxable year. • Individuals who want to receive a refund of DC taxes withheld during the taxable year, or who qualify for and want to claim certain refundable tax credits. • Spouses of exempt military persons or of any other exempt persons (such as nonresident presidential appointees or elected officials) if they meet any of the above criteria.

What forms to file? Instructions	Part-time and full-time residents both file Form D-40 (see: Individual Income Tax Forms) If the taxpayer was not a DC resident and had DC taxes withheld or is requesting a refund for erroneous estimated taxes paid, file Form D-40B, Nonresident Request for Refund, along with W2s or 1099s attached. D-40B cannot be e-filed. Military Spouses must include DD FORM 2058, JAN 2018 to honor the request for refund, including W-2s and/or 1099s. Failure to provide this information will delay processing the request.
Requirements for Residency	An individual is considered a resident of DC if: 1. He or she was domiciled in DC at any time during the taxable year, or 2. He or she maintained a place of abode within DC for an aggregate of 183 days or more during the taxable year (days can be non-consecutive). This is also known as a "statutory resident." An individual is *domiciled* in DC if his/her permanent home is in DC. Domicile, once established, is presumed to continue until it is shown to have been changed. To establish a change of domicile from DC to a new jurisdiction, a person must demonstrate: (1) physical presence in the new jurisdiction, (2) an intent to abandon his or her domicile in DC, and (3) an intent to remain in the new jurisdiction for an indefinite period of time. 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. In determining whether an individual has maintained a *place of abode* in DC for 183 or more days, temporary absences from the DC residence (e.g., vacations, hospitalization, business trips) are considered as periods of District residency. A person who maintained an abode in DC for 183 days or more, even if he or she maintained a permanent residence outside of DC, must file a full-year resident return. Statutory residents may, however, seek credits for individual income taxes paid to other state(s), while concurrently a resident of DC.
Exemptions	Beginning with tax year 2018, the District personal exemption conforms to the federal personal exemption. The amount of both the federal and District personal exemption is zero for tax year 2023.
Military Pay	For members of the military who are required to file a DC tax return based on the general rules summarized above: (1) If a service member's legal residence for tax purposes is not in DC, but the service member and spouse reside in DC due to military orders, the service member's military compensation and the non-military spouse's compensation should be deducted on Schedule I, Line 14. A copy of the Department of Defense form providing the servicemember's legal residence for tax purposes and a copy of documents supporting the non-military spouse's legal residence for tax purposes (e.g., a driver's license) should be kept with the taxpayers' tax records in case it is subsequently needed. (2) If a service member's legal residence for tax purposes is in DC and the service member and spouse reside in DC in compliance with the service member's military orders, all income must be reported on the taxpayers' DC tax return(s).
Spouses and Community Property	The District of Columbia does not treat marital property as community property. The "Military Spouses Residency Relief Act" prevents multiple state taxation on the income and property of military personnel serving within

	various tax jurisdictions by reason of military service. Any compensation earned by the spouse of a service member, while accompanying the service member to a duty station outside of the spouse's legal tax residence pursuant to the service member's military orders, is not subject to income tax in the jurisdiction outside of their legal tax residence. See "Military Pay" above.
Income Exclusions: Retirement	DC follows the federal treatment of retirement/pension benefits.
Income Exclusions: Unemployment Insurance	Unemployment insurance benefits provided by the federal government, District of Columbia, or any state are excluded in the computation of DC gross income.
Income Deductions	For tax year 2023, the basic standard deductions are: • $13,850 for single filers and married taxpayers/registered partners filing on separate returns; • $20,800 for head of household filers; and • $27,700 for married taxpayers/registered partners filing jointly and qualifying widow(er)s with dependent child(ren). An additional standard deduction amount of $1,500 ($1,850 if single or head of household) is allowed if the taxpayer turns 65 prior to January 2 of the current year, or is blind.
Capital Gains/Losses	The maximum allowable capital loss is $3,000 ($1,500 if married filing separately). Capital gains are taxed as ordinary income. When disposing of an asset not fully depreciated, the DC capital gain/loss is calculated by reference to the amounts reported on the taxpayer's federal return for the year excluding any federally allowed bonus depreciation.
Deadline/Extensions	Returns must be filed and taxes due must be paid by April 15, 2024. The deadlines for filing returns, paying tax, claiming a refund, and taking other actions with OTR are extended for military members serving in a Combat Zone or Contingency Operation. This extension also applies to spouses/registered domestic partners of such military members, whether they file jointly or separately on the same return. The "Military Combat Zone" oval should be filled in on the taxpayers' DC return(s). The District of Columbia does not otherwise have a general extension for military members. All DC taxpayers can request an extension of time to file their tax returns on FR-127 Extension of Time to File (must be filed by April 15, 2024). Taxpayers who expect to owe income taxes should also submit payment with Form D-40P, as an extension to file is not an extension of time to pay taxes due. Taxpayers who do not expect to have a balance due on their DC tax return are not required to file Form FR-127, if they have: A. Reasonably estimated their DC tax liability and paid the estimated amount of DC income taxes through withholding or estimated tax payments; and B. Filed a request to extend the time to file their federal individual income tax return with the Internal Revenue Service (IRS). The timely filed federal extension request will satisfy the requirement for filing a Form FR-127 with DC.
Additional credits	**DC Earned Income Credit**: Taxpayers who claim the federal EITC may also claim a DC EITC of 70% of the federal credit as a refundable credit.

	Some taxpayers who do not qualify for the federal EITC may nonetheless qualify for the DC EITC. See DC's EITC website for further information. Taxpayers who file as married/registered domestic partner filing separately (on a separate return) or as a dependent claimed by someone else cannot claim the DC EITC. If a taxpayer's DC EITC is $1,200 or more, the credit will be paid in 12 equal monthly payments, pursuant to DC law. For EITC Without Qualifying Children, the maximum credit amount is $600. **Property Tax Credit:** Renters and homeowners who have a total household gross income of $61,300 or less ($83,700 if you are age 70 or older) may be eligible to claim a property tax credit of up to $1,250. Taxpayers filing Form D-40 and claiming this credit must file a Schedule H form. Taxpayers who are not required to file a Form D-40 may file Schedule H by itself. The credit is not allowed if property taxes are not payable on the residence (e.g., housing owned by the government or a non-profit). **Keep Child Care Affordable Tax Credit**: Eligible taxpayers may claim an early learning tax credit (Keep Child Care Affordable Tax Credit) for an eligible child under the age of 4 as of September 30, 2023 for payments made for "eligible child care expenses" after August 31st during the taxable year if the eligible child meets age requirements for enrollment in Pre-K according to DC Code §38-273.02(a). A taxpayer is not eligible to claim the Keep Child Care Affordable Tax Credit if the taxpayer's DC taxable income exceeds $167,400 for filing Single, Head-of-Household, Married/Registered Domestic Partner Filing Jointly, and Married/Registered Domestic Partner Filing Separately on the Same Return and exceeds $83,700 for Married/Registered Domestic Partner Filing Separately for tax year 2023.
Special Military Processing	None
Same-Sex Marriage	Per the Supreme Court in *Obergefell v. Hodges*, June 26, 2015, same-sex married filers have same filing options as heterosexual married filers.

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FLORIDA – No State Individual Income Tax

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

Email Address:	emailDOR@floridarevenue.com
Website:	Florida Department of Revenue
Taxpayer Services Phone Number:	850-488-6800
Mailing Address:	Florida Department of Revenue Mail Stop 3-2000 5050 West Tennessee Street Tallahassee, FL 32399-0112

Taxpayers' Rights Advocate (2023, Mr. Gary Gray)

Phone Number:	850-617-8168
Mailing Address:	Office of Taxpayers' Rights Advocate P.O. Box 5906 Tallahassee, FL 32314-5906
Email Address:	Gary.gray@floridarevenue.com or floridataxpayeradvocate@floridarevenue.com
Website:	Taxpayers' Rights Advocate

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GEORGIA

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

Member of Federal/State E-File program

General Information:	1-877-423-6711
Forms:	Forms related to Individual Income Tax: Here Or call 1-877-423-6711
Website:	GA Department of Revenue
FAQ's:	Visit Here
Refund:	Call 1-877-423-6711, or visit Here
E-file help desk:	1-877-423-6711; Taxpayer.advocate@dor.ga.gov

Georgia Filing Addresses:

Without Payment:
Processing Center
Georgia Department of Revenue
PO Box 740380
Atlanta, GA 30374-0380

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

E-File Information	Georgia accepts electronic filing of Forms 500 and 500EZ from all taxpayers regardless of their filing or residency status, including refund and balance due returns. Georgia Individual Income tax returns may be submitted using approved electronic filing software available here: Free File Alliance | Georgia Department of Revenue. Some taxpayers may qualify to file for free.
Who must file?	The general rules are provided below. For more details, see Individual Income Tax Instructions, pages 9-10, available Here. **Full Year Residents:** You are required to file a Georgia tax return if any of the following apply to you: • You are required to file a federal return; • You have income subject to GA income tax that is not subject to federal income tax; or • Your income exceeds the standard deduction and personal exemptions (for details, see page 9, Here). **Part Year Residents:** If you are a legal resident of Georgia for only a portion of the tax year and are required to file a federal return, you are also required to file a Georgia return. **Nonresidents:** Nonresidents who work in Georgia or receive income from Georgia sources and are required to file a Federal return are required to file a Georgia income tax return. However, legal residents of other states are not

	required to file a Georgia tax return if their only activity for financial gain or profit in Georgia consists of performing services for an employer as an employee where the wages for such services do not exceed the lesser of five percent of the income received from performing services in all places during the taxable year or $5,000.
What forms to file?	All filers will use either Form 500 or 500EZ. Both forms are included in the instructions for the forms, available Here. Form 500 can also be found here: 2023 Form 500; and Form 500EZ can also be found here: 2023 Form 500EZ
Requirements for Residency	Follows general residency rules.
Exemptions	**Personal Exemptions & Dependents**: $2,700 for single, head of household, and qualifying widow(er); $3,700 for married filing joint or separate; and $3,000 for dependents. Note that an unborn child with a detectable heartbeat qualifies as a dependent and the corresponding exemption. For details, see https://dor.georgia.gov/life-act-guidance, and Form 500 and 500EZ Instructions, page 11, available Here. **Standard Deductions**: Single, Head of Household or Qualifying Surviving Spouse: $5,400 • Married Filing Jointly: $7,100 • Married Filing Separate: $3,550 Additional deductions are available for persons who and blind and/or at least 65 years old. Note: if you use the standard deduction on the federal return, you must use the Georgia standard deduction on the Georgia return.
Military Pay	**In General** • Residents: Military personnel who are legal residents of Georgia are subject to Georgia income tax on all income regardless of the source or where earned, unless specifically exempt by Georgia law. Military personnel who serve outside of the continental U.S. may file their Georgia income tax return within six months after they come back to the continental U.S. No penalties or interest will accrue during this period. • **Nonresidents:** Military personnel whose home of record is not Georgia and who are not otherwise residents of Georgia are only required to file a Georgia income tax return if they have earned income from Georgia sources other than military pay. If required, nonresident military personnel should file Georgia Form 500 and use Schedule 3 to calculate Georgia taxable income. • **Spouses of Military Personnel**: A spouse of a military person shall neither lose or acquire their legal residence solely to be with the military person serving in compliance with military orders but this provision only applies if the legal residence of the spouse is the same as the military person or the spouse of a military person has elected to use the same residence for purposes of taxation as the military person. Income for services performed by the spouse of a military person shall not be considered Georgia income if the military person is not a legal resident of Georgia but this only applies if the spouse is in Georgia solely to be with the military person serving in compliance with military orders and the legal residence of the spouse is the same as the military person or the spouse of a military person has elected to use the same residence for purposes of taxation as the military person. The affected taxpayer

	should exclude the income on Schedule 3, Column C, Line 7 of the Form 500. No amounts should be entered on Schedule 3, Column A, Line 7 of Georgia Form 500. • **Combat Zone Pay:** Military income earned by a member of the National Guard or any reserve component of the armed services while stationed in a combat zone or stationed in defense of the borders of the United States pursuant to military orders is not subject to Georgia income tax. The exclusion from income is only with respect to military income earned during the period covered by such military orders. A copy of the Federal return must be enclosed with the Georgia return to claim this exclusion. The exclusion is limited to the amount included in Federal Adjusted Gross Income. • **National Guard / Air National Guard**: Members of the National Guard or Air National Guard who are on active duty for a period of more than 90 consecutive days are allowed a tax credit against their individual income tax. The credit cannot exceed the amount expended for qualified life insurance premiums or the taxpayer's income tax liability and should be claimed on Form IND-CR. **Military Retirement Income** • **Residents**: Up to $17,500 of military retirement income can be excluded for taxpayers under 62 years of age and an additional $17,500 can be excluded for such taxpayers with more than $17,500 of earned income in Georgia. The exclusion is available for the taxpayer and his/her spouse; however, each must qualify on a separate basis. If both spouses qualify, each spouse may claim the amounts above. • **Part-Year Residents and Nonresidents**: Part-year residents and nonresidents are allowed to claim the military retirement income exclusion of $17,500 against the total military retirement income they received, but these taxpayers can only claim the additional military retirement exclusion of $17,500 after meeting the earned income threshold with Georgia-source earned income.
Spouses	**In General** For Georgia tax return, general rule is you must use the same filing status as federal return. Exception--if one spouse is a Georgia resident and one is a non-resident/part-year resident, enter 3 in the residency code box on Form 500, page 1, line 4 and use schedule 3. **Military Spouses** See "Military Pay" section above, subsection "Spouses of Military Personnel." In addition, under the Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from Georgia income tax on income from services performed in Georgia if: 1. The service member is present in Georgia in compliance with military orders; 2. The spouse is in Georgia solely to be with the servicemember; 3. The spouse maintains domicile in another state; and 4. The domicile of the spouse is the same as the domicile of the servicemember. Military spouses should be prepared to support their "exempt" withholding status to the Georgia Department of Revenue by providing the following

	documentation when requested: A. A copy of the Service member's current military orders assigning such Service member to a post of duty in Georgia; and B. DD 2058 declaration of Service member's "permanent state of residency".
Community Property	Georgia is not a community property state.
Income Exclusions	The following are excluded from income: • Social Security and retirement paid by the Railroad Retirement Board. • Interest and dividends on U.S. Government bonds and other U.S. obligations. • Combat Zone Pay. See IT 511 (instructions for Form 500 and 500EZ) for additional exclusions, available Here.
Income Deductions	See "Exemptions" section above discussing the Georgia standard deduction.
Capital Gains/Losses	Follows federal rules.
Retirement Income	**In General** Retirement income may be excluded from income. The maximum retirement exclusion is $65,000 if the taxpayer is 65 or older. The maximum retirement exclusion is $35,000 for taxpayers who are: (A) 62 - 64 years of age, or (B) less than 62 and permanently disabled to such an extent that they are unable to perform any type of gainful employment. The exclusion is available for the taxpayer and his/her spouse; however, each must qualify on a separate basis. If both spouses qualify, each spouse may claim the amounts above. Income from property that is jointly owned should be allocated to each taxpayer at 50% of the total value. Up to $4,000 of the maximum allowable exclusion may be earned income. Use the instructions (available Here) on pages 14-15 for details. **Military Retirement Income** For Military Retirement Income, see "Military Pay" section above.
Deadline/Extensions	**<u>Due Dates</u>** • April 15, 2024, is the deadline to file returns and pay taxes for calendar year taxpayers. • Military personnel who serve outside of the continental U.S. may file their Georgia income tax return within 6 months after returning to the US. No penalties or interest will accrue during this period. **Extensions** • The Georgia return must be filed along with a copy of Federal Form 4868 or the IRS confirmation letter on or before the extended Federal due date. If you do not need a Federal extension, you may use Georgia Form IT-303 to request an extension to file your Georgia return. • *Note – An extension to file is not an extension to pay taxes due. Taxes must be paid by the statutory due date (April 15, 2024, for most taxpayers) to avoid interest and penalties.
Special Military Processing	None

Georgia

Refunds	Allow 90 days to process a return and receive a refund. First time filers or those who have not filed in 5 years will receive a paper check. Check status here: Refunds.
Same-sex marriage	Per the Supreme Court in *Obergefell v. Hodges*, June 26, 2015, same-sex married filers have same filing options as heterosexual married filers. See guidance at Same-sex marriage guidance.

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HAWAII

Hawaii Department of Taxation
P.O. Box 259
Honolulu, HI 96809-0259

Member of Federal/State E-File program

General Information: (808) 587-4242, (800) 222-3229
Website: Department of Taxation
Forms: Forms
Electronic Filing: E-file
Status of Refund: Refund Status

E-File Information	Only Form N-11 (residents) can be filed online. All other forms, including Form N-15 (non-residents) must be filed on paper. https://hitax.hawaii.gov/_/#1. However, taxes due on a Form N-15 can be paid online.
Who must file?	Full year residents under 65 must file if their income is over $3,344 for single and married filing separately; $4,356 for head of household, $5,544 for qualifying widow(er)s and $6,688 for married filing jointly. Non-residents must determine their filing threshold by multiplying the appropriate threshold number from above by the ratio of their Hawaii adjusted gross income to their total adjusted gross income from all sources.
What forms to file?	Residents file Form N-11 (online: https://hitax.hawaii.gov/_/#1, downloadable: https://files.hawaii.gov/tax/forms/2023/n11_f.pdf). Part-Year and Nonresidents file Form N-15 (downloadable only https://files.hawaii.gov/tax/forms/2023/n15_f.pdf).
Requirements for Residency	Follows General Residency Rules. For non-military, being in Hawaii for more than 200 days in one year creates a rebuttable presumption that the person is a Hawaii resident. For military spouses, if a non-military spouse came to Hawaii because their military spouse is stationed in Hawaii and intends to leave when their military spouse is reassigned, that non-military spouse is a nonresident of Hawaii.
Exemptions	For residents, the personal exemption is $1,144 per person. Non-residents must multiply $1,144 by the ratio of their Hawaii adjusted gross income to their total adjusted gross income from all sources to obtain their personal exemption. Hawaii continues to have a personal exemption even though it has been suspended for federal income tax purposes until 2025.
Military Reserve or Hawaii National Guard Pay	Residents can exclude up to $7,683 of military reserve or Hawaii National Guard pay; and non-residents who pay taxes on their military reserve or Hawaii National Guard pay in Hawaii can also exclude this amount.
Spouses and Community Property	Not a community property state. Spouses must use the same filing status for Federal and Hawaii.

Hawaii

Income Exclusions	**Non-military spouses**: under the federal Military Spouses Residency Relief Act (MSRRA), the income of a non-military spouse of a service member for services performed in Hawaii is exempt from Hawaii income tax if (a) the service member is in Hawaii because of military orders, (b) the spouse lives solely in Hawaii to live with her service member spouse and (c) the spouse has a different domicile than Hawaii. **Service membe**rs: All non-military income earned in Hawaii is subject to Hawaii income tax.
Income Deductions	For residents, the standard deduction is $2,200 for single or married filing separately; $4,400 for married filing jointly, or qualifying widow(er); and $3,212 for head of household. Non-residents must multiply the appropriate number from above by the ratio of their Hawaii adjusted gross income to their total adjusted gross income from all sources to obtain their standard deduction.
Capital Gains/Losses	Short term capital gains are taxed as ordinary income. Long term capital gains for federal taxes are taxed at 0%, 15% or 20%, depending on the taxpayer's taxable income and filing status. For Hawaii, the maximum capital gains tax for long term capital gain is 7.25%.
Retirement Income	Military retirement pay is excluded from income.
Deadline/Extensions	The due date for filing both a Form N-11 and Form N-15 is April 22, 2024. The taxpayer is automatically granted a 6-month extension to file (no form needed). However, the taxpayer must pay any taxes due by April 22, 2024.
Same-sex marriage and civil unions	As with federal law, same sex spouses are married for all tax purposes. Unlike federal law, participants in a civil union in Hawaii are considered married for all tax purposes, provided that their relationship meets Hawaii's eligibility requirements, the couple has complied with the laws of the state in which the civil union was entered and the civil union can be documented.

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IDAHO

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

Member of Federal/State E-File program

General Information: (208) 334-7660, (800) 972-7660, (800) 377-3529 (hearing-impaired callers)

Website: Idaho State Tax Commission

Forms: Forms and Instruction Booklet

Refund Status: Refund Status

E-File Help Desk: (208) 334-7660 (Boise area), (800) 972-7660 (toll-free), (800) 377-3529 (hearing-impaired callers);
Can’t register, can’t file a return, or can’t make a payment, email: taxrep@tax.idaho.gov;
Too many password attempts, authorization code problem, or can’t upload a file, email: efilehelp@tax.idaho.gov;

Idaho filing addresses:

Return (with payment)
Idaho State Tax Commission
PO Box 56
Boise, ID 83756-0056

Payment if mailed separately from return
Idaho State Tax Commission
PO Box 83784
Boise, ID 83707-3784

E-File Information	If you choose to e-file, you must use the same provider to file both your federal and state returns. You may e-file full-year, part-year, or nonresident forms. Idaho does not require a Form 8453. All forms you file electronically and any supporting documents should be retained for 3 years.
Who must file?	Every Idaho resident who must file a federal income tax return. Every part-year resident with a total of more than $2,500 gross income from all sources while a resident, and Idaho sources while a nonresident. Every nonresident with more than $2,500 gross income from Idaho sources. See pages 2-3 of the Individual Income Tax General Information Instructions for filing requirements by income amount.
What forms to file?	Full-year Idaho residents and Idaho residents stationed outside of Idaho use Form 40. (If you file Form 40 and claim any additions, subtractions, or certain credits, you will also need to file Form 39R). Part-year residents and nonresidents with income subject to Idaho income taxation, and nonresident military stationed in Idaho, use Form 43.

Idaho

<table>
<tr><td rowspan="4">Residency</td><td>You are an Idaho resident, even though you live outside Idaho, if all of the following are true:
• You think of Idaho as your permanent home.
• Idaho is the center of your financial, social, and family life.
• Idaho is the place you intend to return to when you are away.
You are also an Idaho resident if the following are true:
• You maintained a home in Idaho the entire year, and
• You spent more than 270 days in Idaho during the tax year.</td></tr>
<tr><td>You are a part-year resident if you moved into or out of Idaho during the tax year.
You are still a resident if:
• You temporarily moved outside of Idaho, or
• You moved back to Idaho after a temporary absence.</td></tr>
<tr><td>You are a nonresident if your permanent home is outside of Idaho all year.</td></tr>
<tr><td>The residence of a qualified servicemember is considered to be the same as the servicemember’s home of record.
Idaho residents in the military don’t lose Idaho residency or domicile by being absent because of military orders.
A qualified servicemember isn’t a resident of, or domiciled in, Idaho just by being stationed in Idaho.</td></tr>
<tr><td>Military Pay</td><td>Idaho law generally follows federal law regarding which type of military pay is taxable.
Idaho resident on active duty stationed in Idaho
If Idaho was your military home of record and you were on active duty stationed in Idaho, all of your military wages and all nonmilitary income, regardless of the source, are subject to Idaho tax. File Form 40.
Idaho resident on active duty stationed outside of Idaho
• If you joined the armed forces while a resident of Idaho and Idaho is your military home of record; and
• You were on active duty for 120 or more consecutive days (the 120 days do not have to be in the same tax year); and
• You were stationed outside of Idaho for all or part of the year; then
• You must report all of your income to Idaho, but Idaho does not tax your active-duty military wages for service outside of Idaho.
File Form 40 if you are single, or if you are married and your spouse is also a resident of Idaho. Include Form 39R and subtract active-duty military pay earned outside of Idaho on line 11.
File Form 43 if you are married and your spouse is a nonresident, part-year resident, or military nonresident of Idaho. Check the “Idaho Resident on Active Military Duty” residency status box for yourself. Check the applicable residency status box for your spouse. Your active-duty military wages earned outside of Idaho can be deducted on Form 39NR, Part B, line 7.
Nonresident on active duty stationed in Idaho
If your military home of record isn’t Idaho and you were on active duty stationed in Idaho for all or part of the year, Idaho doesn’t tax your military income. However, all other types of income from Idaho sources are subject</td></tr>
</table>

	to Idaho tax. File Form 43 if your gross income from Idaho sources is more than $2,500. Examples of Idaho sources of income include: (1) Idaho nonmilitary salaries, wages, and commissions; (2) income from unincorporated business activity conducted in Idaho, unless the business is a personal service business of the spouse; (3) distributive share of income or loss from a partnership or S corporation transacting business in Idaho; (4) rents and royalties from real and tangible personal property located in Idaho; (5) sale or exchange of Idaho real property; and (6) winnings from lottery tickets purchased in Idaho. **Combat Zone Exemption** Idaho follows federal law and provides income tax relief for service members on active duty in combat zones. If you're an enlisted member or warrant officer, you don't owe tax on military pay received for any month in which you served in a combat zone. If you're a commissioned officer, the monthly exclusion is capped at the highest enlisted pay, plus any hostile fire or imminent danger pay received. The excluded pay should not be included in the Box 1 wages reported on your Form W-2. All tax filing deadlines are extended for at least 180 days after your last day in a combat zone. No interest or penalty accrues for nonpayment of individual income taxes while you're in a combat zone. When filing your tax return, write "COMBAT ZONE" and the date of deployment on the top of the return.
Spouses and Community Property	Idaho is a community property state. Idaho's community property laws generally treat property and income acquired during marriage differently than other property. For more information visit tax.idaho.gov/commprop. **Federal Military Spouses Residency Relief Act** The earned income of qualifying spouses of Idaho servicemembers is not subject to Idaho income tax due to the federal Military Spouses Residency Relief Act (SR 475, HR 1182). As a servicemember's spouse, you qualify for this income tax exemption if: (1) You are married to a servicemember who is serving in Idaho and the servicemember has registered their military home of record in another state; and (2) You have moved to Idaho with the servicemember and you have the same domicile (permanent residence) as the servicemember's military home of record.
Income Exclusions	Idaho doesn't tax Social Security benefits or railroad retirement benefits.
Income Deductions	You may claim the Idaho standard deduction even if you itemized deductions on your Federal return. However, you must itemize if: (a) you are married, filing separately and your spouse itemizes; or (b) you had dual status as a nonresident alien for part of 2023 and during the rest of the year, you were a resident alien or a U.S. citizen. You do not have to itemize if you file a joint return with your spouse who was a U.S. citizen or resident at the end of 2023, and you and your spouse agree to be taxed on your combined worldwide income. Standard deductions are $13,850 for single or married filing separately; $20,800 head of household; $27,700 married filing jointly or qualifying widow(er).
Capital Gains/Losses	Idaho Capital Gains Deduction: If you had capital gain net income from the sale of qualified Idaho property, you may be able to deduct 60% of the capital gain net income reported on federal Schedule D. A list of Idaho property that qualifies for this deduction is on page 2 of Idaho Form CG, which you complete to compute your capital gains deduction. Note: Gains from the sale of stocks and other intangible property **do not** qualify for this deduction.

Idaho

Retirement Income	If you are at least age 65, or if you are disabled and at least age 62, you may be able to deduct some of the qualifying retirement benefits and annuities you receive. Deductions for qualified retirement benefits cannot be taken if you are married but filing separately. Qualified retirement benefits must be one of the following: • Civil Service Employees: Retirement annuities paid by the United States of America Civil Service Retirement Systems (CSRS), the Foreign Service Retirement and Disability System (FSRDS), or the offset programs of these two systems; • Service Members: Retirement benefits paid by the United States to a retired member of the U.S. military; • Police Officers of an Idaho City: Retirement benefits paid from the Policemen's Retirement Fund that no longer admits new members and benefits paid by the Public Employee Retirement System of Idaho (PERSI) relating to Idaho police officer employment not included in the federal Social Security retirement system; or • Idaho Firefighters: retirement benefits paid by the PERSI relating to the Firemen's Retirement Fund. You may deduct up to $65,286 if filing married filing jointly, or $43,524 if filing single. You may not deduct any amount if you file married filing separately. For more information, see the instructions for Form 39R, line 8.
Deadline/Extensions	File your return and pay any tax due by April 15, 2024. You get an automatic 6-month extension to file your return if you've paid at least 100% of what you paid for state income taxes last year, or 80% of your current year's tax liability. All tax filing deadlines are extended for at least 180 days after your last day in a combat zone. If you pay your income tax in full by the end of the deferral period, you won't owe interest or penalty for the tax period. (Please see *Military Pay* section above for information on filing returns after being in a combat zone.)
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. See page 9 of Individual Income Tax General Information Instructions. Use Form 39R to compute the credit. You must include a copy of the other state's income tax return and Form 39R. If the credit applies to more than one state, use a separate Form 39R for each state. Nonresidents cannot claim this credit. Effective January 1, 2023, the individual income tax rate is 5.8%. Conformity: Idaho conforms to the IRC as of January 1, 2023. Idaho doesn't conform to bonus depreciation for assets acquired after 2009. Idaho doesn't require estimated tax payments. Savings Accounts for First-time Home Buyers: Idaho has a deduction for contributions to a savings account for first-time home buyers. Taxpayers can deduct up to $15,000 ($30,000 if married filing a joint return). See Instructions for Forms 39R and 39NR for details. (Note that deposits into a first-time home buyer savings account cannot exceed $100,000 for the lifetime of the account.) The adoption expenses deduction is a maximum of $10,000 per adoption. Travel expenses do not apply.

Idaho

	2022 House Bill 715 extended the statute of limitations for up to 10 years relating to claims for credit of overpaid taxes. This credit can be used to offset taxes due. See Idaho Form 44 for more information.
Filing requirements based on Federal Filing Status	A servicemember's Idaho income tax filing status must be the same as that used on his/her federal income tax return. For example, if a servicemember files a joint federal return, he/she must also file a joint Idaho return.
Same-Sex Marriage	Per the Supreme Court in *Obergefell v. Hodges*, June 26, 2015, same-sex married filers have same filing options as heterosexual married filers.

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ILLINOIS

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

Member of Federal/State E-File program

General Information:	800-732-8866 or 217-782-3336
Web site:	Illinois Department of Revenue
Forms:	Forms
E-File Help Desk:	1-866-440-8680
Where's my Refund?	Electronic Inquiry

State filing addresses:

Payment enclosed:

Illinois Department of Revenue
Springfield, IL 62726-0001

No payment enclosed:

Illinois Department of Revenue
PO BOX 19041
Springfield, IL 62794-9041

E-File Information	Individuals may e-file IL returns electronically for free beginning January 29, 2024 at: E-File The majority of returns, over 80%, are already filed electronically. Electronically filed returns are processed faster, resulting in fewer errors and faster refunds to taxpayers. For questions contact Illinois Department of Revenue E-file Section at (866) 440-8680. Regulations on electronic returns, Title 86: Part 760 and Section 760.100. Opt-out Information: If your client refuses to allow you to electronically file their return, you can remain in compliance with the mandate by having your client complete and sign Form IL-8948, Electronic Filing Opt-Out Declaration. Retain all Forms IL-8948 you receive from your clients in your files for three years. The Department may request copies at any time.
Who must file?	• **An Illinois resident,** you must file Form IL-1040 if: ○ You were required to file a federal income tax return, or ○ You were not required to file a federal income tax return, but your Illinois base income from Line 9 is greater than your Illinois exemption allowance. • **An Illinois resident who worked in Iowa, Kentucky, Michigan, or Wisconsin,** you must file Form IL-1040 and include as Illinois income any compensation you received from an employer in these states. Compensation paid to Illinois residents working in these states is taxed by Illinois. Based on reciprocal agreements between Illinois and these states, these states do not tax the compensation of Illinois residents. ○ If your employer in any of these states withheld that state's tax from your compensation, you may file the correct form with that state to claim a refund. You may not use tax withheld

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by an employer for these states as a credit on your Illinois return.

A retired Illinois resident who filed a federal return, you must file Form IL-1040. However, certain types of retirement income (e.g., pension, Social Security, railroad retirement, governmental deferred compensation) may be subtracted from your Illinois income. For more information, see the instructions for Line 5 and Publication 120, Retirement Income.
A part-year resident , you must file Form IL-1040 and Schedule NR, Nonresident and Part-Year Resident Computation of Illinois Tax, if:

You earned income from any source while you were a resident,
You earned income from Illinois sources while you were not a resident, or
You want a refund of any Illinois Income Tax withheld.

A nonresident, you must file Form IL-1040 and Schedule NR if:

You earned enough taxable income from Illinois sources to have a tax liability (i.e., your Illinois base income from Schedule NR, Step 5, Line 46, is greater than your Illinois exemption allowance on Schedule NR, Step 5, Line 50), or
You want a refund of any Illinois Income Tax withheld in error. You must attach a letter of explanation from your employer.

NOTE: If you are a nonresident and your only income in Illinois is from one or more partnerships, S corporations, or trusts that withheld enough Illinois Income Tax to pay your liability, you are not required to file a Form IL-1040.

An Iowa, Kentucky, Michigan, or Wisconsin resident who worked in Illinois, you must file Form IL-1040 and Schedule NR if

you received income in Illinois from sources other than wages, salaries, tips, and commissions, or
you want a refund of any Illinois Income Tax withheld.

If you received wages, salaries, tips, and commissions from Illinois employers, you are not required to pay Illinois Income Tax on this income. This is based on reciprocal agreements between Illinois and these states.

The reciprocal agreements do not apply to any other income you might have received, such as Illinois lottery winnings.
</td></tr>
<tr><td>What forms to file?</td><td>All taxpayers file IL Form 1040; nonresidents file Schedule NR and IL Form 1040.</td></tr>
</table>

Illinois

Requirements for Residency	You are an Illinois resident if you reside in Illinois or have a legal domicile in Illinois but are absent for a temporary purpose during the tax year. Temporary absences include performing active duty in the armed forces while being stationed outside the state, even for considerable periods of time. If you are a member of the armed forces, you are not a resident of Illinois if you are present in Illinois only because of your military assignment. If you are a spouse of a service member, you are not a resident of Illinois if you are a resident of the same state as your spouse and you are present in Illinois only to accompany your spouse on his or her military assignment. In either case, you have the option of remaining a nonresident of Illinois, regardless of how long you are present in the state, but you may choose to establish residency in Illinois. If you are a resident of another state and come to Illinois only because of a military assignment, you will remain a nonresident of Illinois regardless of how long you are in Illinois unless you elect to become an Illinois resident. *If you were domiciled in Illinois at the time you joined the armed forces or elected to change your residence to Illinois after being stationed here, you will remain an Illinois resident as long as you remain in the armed forces, unless you elect to become a resident of another state where you are stationed*. For more details on IL residency as it pertains to military personnel and spouses, please see IL Publication 102, *Illinois Filing Requirements for Military Personnel,* at: Publication 102.
Exemptions	Personal exemption is $2,425 per person.
Military Pay	**If you are an Illinois resident or part-year resident**, you are required to file an Illinois return if you are required to file a federal return, or your Illinois base income is greater than your Illinois exemption allowance. If you are an IL resident, you must file Form IL-1040, Individual Income Tax Return. Your military pay will generally be included in your federal adjusted gross income (AGI) on Form IL-1040, Line 1. If you are a part-year resident, you must file Form IL-1040 and Schedule NR. Your military pay will generally be included in the Illinois portion of your AGI on Schedule NR. On Schedule NR, Step 3, Column B, you must include all income earned while a resident regardless of whether such income is earned from Illinois sources, and all income earned from Illinois sources while a nonresident. When filing, you may subtract tax-exempt military pay that is in your AGI, including pay for duty in the armed forces, including basic training, pay for duty as a cadet at the U.S. Military, Air Force, and Coast Guard academies, as a midshipman at the U.S. Naval Academy, or in ROTC, and pay for duty for serving in the U.S. Armed Forces Reserves or a National Guard unit, including a National Guard unit of another state. You may **not** subtract military income (such as combat pay) that you excluded from your AGI on Form IL-1040, Line 1; pay you received under the Voluntary Separation Incentive; pay you received from the military as a civilian; payments you made under the Ready Reserve Mobilization Income Insurance Program; or pay for duty as an officer in the Public Health Service. **If you are a nonresident**, you are not required to report military pay to Illinois. However, you must file an Illinois return if you have earned enough taxable income from Illinois sources to have a tax liability (*i.e.*, your Illinois base income from Schedule NR, Nonresident and Part-Year Resident Computation of Illinois Tax, is greater than your Illinois exemption allowance from Schedule NR).

	For more information, see IL Publication 102. Use 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. Follows Military Spouses Residency Relief Act – See 2009 Schedule MR to determine residency status. Spouses' wages exempt from Illinois Income tax if residing in Illinois with military member/spouse who is stationed in Illinois and both are residents of another state.
Income Exclusions	Government retirement plans, including military retired pay; Government disability plans; Social Security income; distributions from IRAs; and qualified employee benefit plans. For additional information see Publication 120.
Income Deductions	No standard deductions or itemized deductions are allowed.
Capital Gains/Losses	Taxed as ordinary income. IL generally follows federal rules otherwise.
Retirement Income	Retirement may be excluded on Form 1040, line 5. Includes military retired pay. See Publication 120, Retirement Income, Publication 120.
Deadline/Extensions	April 15, 2024. IL has an automatic extension length of 6 months. **If the filer receives a federal extension of more than 6 months, the filer is automatically allowed that extension for Illinois. These extensions do not provide an extension of time to pay any tax owed.**
Notes	IL residents may be entitled to claim a credit for property tax and K-12 education expenses paid. See instructions for Schedule ICR for credit eligibility. For more information on property tax credit refer to Pub. 108, Illinois Property Tax Credit at Publication 108.
Special Military Processing	When completing Schedule M you may subtract tax-exempt military pay that is included as income on the Form IL-1040 or Schedule NR.
Same-Sex Marriage and Civil Union	Per the Supreme Court in *Obergefell v. Hodges*, June 26, 2015, same-sex married filers have same filing options as heterosexual married filers. Taxpayers in a Civil Union must file using the same status as on their Federal return.

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INDIANA

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

✎Member of Federal/State E-File program

General Information: (317) 232-2240
Web site: [Indiana Department of Revenue]
Forms: [2023 Forms]
E-File Help Desk: (317) 615-2550
(This number for tax officers only - not for taxpayers)
Refund Status: (317) 232-2240 or at [Refund Status]
Taxpayer Advocate Office **(317) 232-4692**

E-File Information	Individuals can e-file the Form IT-40, IT-40PNR, or IT-40RNR online via INfreefile. Retain Form IT-8879 and required documents for a period of three years.
Who must file?	Full year residents who received Indiana income in excess of their exemption amounts must file a return. Indiana allows a $1,000 exemption for the filer, a $1,000 exemption for the spouse (if filed jointly), and a $1,000 for each eligible dependent. If Indiana income exceeds total exemptions, an Indiana income tax return must be filed. Part year and nonresidents who received ANY Indiana-source income must file an Indiana return.
What forms to file?	Use Form IT-40 if you (and your spouse, if married filing jointly) were full-year Indiana residents. Use Form IT-40PNR if you (and your spouse, if married filing jointly) were Indiana residents for less than a full-year or not at all or are filing jointly and one was a full-year Indiana resident and the other was not a full-year Indiana resident, and do not qualify to file Form IT-40RNR. Use Form IT-40RNR if you (and your spouse, if married filing jointly) were full-year residents of KY, MI, OH, PA, and WI, and the only type of income from Indiana was from wage, tip, salary or other compensation.* *You are required to file Form IT-40PNR if you have any other kind of Indiana-source income. Note: If you have income that is being taxed by both Indiana and another state, you may have to file a tax return with the other state. Individuals must also complete Schedule CT-40 if the county of residence imposes tax.
Requirements for Residency	A taxpayer is a full-time resident if legal residency in IN is maintained from Jan. 1 through Dec. 31 of the tax year. The term "resident" means: (a) any individual who was domiciled in Indiana during the taxable year; (b) any individual who maintains a permanent place of residence in Indiana and spends more than 183 days of the taxable year in Indiana; (c) any estate of a deceased person defined in (a) or (b); or (d) any trust which has a situs

	in Indiana. The taxpayer need not be physically present in the state during the entire year to be a full-time resident. Military personnel assigned outside the state remain full-time residents unless they take steps to establish residency in another state. Retirees who spend winter months in another state remain full-time residents if they maintained legal residency in IN and intend to return to the state during part of the tax year. Other factors indicating that Indiana will treat a taxpayer as a resident include if: they maintain their driver's license; they remain registered to vote in IN; or they have a homestead deduction in IN. Military personnel who changed residency from IN to another state (or from another state to IN) during the tax year are part-time residents and must file Form IT-40PNR and attach a copy of Form DD2058, *State of Legal Residence Certificate*. COUNTY TAX Servicemembers are subject to their local county tax, except if the Servicemember maintains a household outside the state of IN. If so, write county code "**00**" (out-of-state) in all the county boxes on the IT-40. If, however, the Servicemember maintains a home in an Indiana county and/or his or her spouse and family were still living in an Indiana county on Jan. 1, 2023, the Servicemember is considered a resident of that county and will be subject to county tax.
Exemptions	Note: Indiana still allows regular and dependent exemptions. Instructions are on page 24 of the IT-40 Booklet. Indiana allows $1,000 for each exemption claimed on the federal return (if you are married filing jointly, enter $2,000), plus $1,500 for each dependent child. For purposes of this exemption, a "dependent child" is a son, stepson, daughter, stepdaughter, or foster child* under the age of 19 or a full-time student under 24. An additional $1,000 exemption applies if the taxpayer and/or spouse are 65 or older. Another $1,000 exemption applies if the taxpayer and/or spouse are legally blind. For taxpayers 65 or older who earn less than $40,000 per year, an additional $500 of income is exempt. See Schedules 3 and IN-DEP on the 2023 Forms page. There is a new $3,000 exemption available for qualifying adopted children. See page 25 of the IT-40 Booklet for more information. Use new Schedule IN-DEP-A to claim the adopted child exemption. As of 2023, a taxpayer claiming a child as a dependent in the first taxable year in which the exemption is allowed may claim an exemption of $3,000 instead of $1,500 for the tax year. See page 25 of the 2023 IT-40 booklet for additional information. *The foster child must have lived with you the entire year in order to meet eligibility requirement.
Military Pay	Military Service Deduction: For years before 2022, military personnel on active duty or in the active reserves may deduct up to $5,000 of their military pay if it was not already excluded or deducted from their adjusted gross income. The deduction is not to exceed the amount of military pay received. Beginning in 2023, dual military couples filing jointly may deduct up to $10,000. The service member claims the deduction on IT-40 Schedule 2, line 7 (or Form IT-PNR Schedule C, line 7). Military income earned while in a combat zone in not taxable and is therefore NOT eligible for the military pay deduction. For 2023, this deduction is available only for members of the active components of the armed forces. Members of the reserve components and

	National Guard may claim the "National Guard and Reserve Components Members Deduction" below. National Guard and Reserve Components Members Deduction: There is a deduction available for certain members of the Reserve components of the Army, Navy, Air Force, Coast Guard, Marine Corps or the Merchant Marine, or a member of the Indiana Army National Guard or the Indiana Air National Guard for their full amount of income earned (excluding income earned while in a combat zone). These service members may deduct the amount of their qualified military income that was not excluded from their gross income for federal tax purposes under Section 112 of the Internal Revenue Code. For 2022 and earlier, "qualified military income" means wages that are paid to a member of the National Guard for any combination of periods, when the member is on full-time involuntary orders; the member has been mobilized and deployed for full-time services; or the member's unit has been federalized. "Qualified military income" also includes wages paid to members of a reserve component of the armed forces of the U.S. for any combination of periods when the member is on full-time involuntary orders or the member has been mobilized and deployed, either voluntarily or involuntarily, for full-time service. For 2023 and later, this deduction is extended to all wages received for service as a member of the reserve component or National Guard. However, the wages must be from service in the reserve component or National Guard. Wages from other sources are not deductible. **Note: Individuals cannot claim both this deduction and the *Military Service Deduction* based on the SAME income.** Military withholding statements must be attached to the tax return when claiming this deduction (enter code #621 on Schedule 2 under line 11 if claiming this deduction). For additional information see Pages 16 and 21 of the IT-40 Booklet available at 2023 Forms.
Spouses and Community Property	Indiana is not a community property state. When a resident spouse files jointly with a part-year or nonresident spouse, they must use IT-40PNR. The resident must follow federal filing status election on their Indiana return. Indiana adjusted gross income tax does not apply to the earned income of a non-domiciled spouse of an armed forces member. Under the Federal Military Spouses Residency Relief Act, the spouse of an armed forces member is exempt from Indiana income taxation on Indiana-source earned income when: (1) The spouse currently is domiciled in a state other than Indiana; (2) The spouse resides in Indiana solely in order to live with the armed forces member; (3) The armed forces member is present in Indiana in compliance with military orders; and (4) The spouse and the armed forces member both are able to claim the same domicile or the spouse makes an election to claim the same residence outside Indiana as the armed forces member. Nonresident military spouses must file Schedule IN-2058SP (State Form 54259) and attach it when filing their IT-40 PNR. This schedule can be accessed by clicking on "IN-2058SP" under the "Other Individual Tax Forms/Schedules" at 2023 Forms.
Income Deductions	Indiana deductions are listed and explained on pages 16–23 of the IT-40 Booklet available on the 2023 Forms page. Use Schedule 2 to take these deductions. Items deductible from income include: income from Social Security; certain Indiana lottery winnings; renter's deduction of up to $3,000 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. See above "Military Pay" and "Spouses and Community Property" for information on additional military deductions.
Capital Gains/Losses	Indiana taxes capital gains at the same rate as ordinary income. Indiana follows federal guidelines on determining the status of capital gain or loss.
Retirement Income	If you are retired from the military or are the surviving spouse of a person who was in the military, you may take the Military Retirement Income and/or Survivor's Benefits deduction. For 2022 and later, the deduction is equal to the entire amount of military retirement income and/or survivors benefit included on line 1 of Form IT-40. See page 22 of the IT-40 Booklet. Note that taxpayers must enclose their military retirement income statement(s) and/or survivor's benefits statement(s) with the tax return.
Deadline/Extensions	Due Date: April 15, 2024 You must get an extension of time to file if you: • Are required to file (your income is more than your exemptions), and • You cannot file your tax return by the April 15, 2024 due date. Whether you owe additional tax, are due a refund, or are breaking even, you still need to get an extension if filing after April 15, 2024. While Indiana does not assess penalties for claiming a refund late, failure to file may cause them to file a return for the taxpayer (often assessing tax that is not truly owed). Note. Indiana's extension of time to file, Form IT-9, extends the filing date to November 15, 2024. **Consult pages 7 and 8 of IT-40 Booklet for further extension instructions.**
Special Military Processing	**Special Extensions for Military Personnel:** Active Duty: Military personnel on duty outside of the United States and Puerto Rico on the filing due date are allowed an automatic 60-day extension of time to file. A statement must be enclosed with the return verifying that you were outside of the United States or Puerto Rico on April 15, 2024. Serving in a Combat Zone: Military personnel in a presidentially declared combat zone have an automatic extension of 180 days after they leave the combat zone. In addition, if they are hospitalized outside the United States because of such service, the 180-day extension period begins after being released from the hospital. The spouse of such service member must use the same method of filing for both federal and Indiana returns (e.g. single or joint). When filing the return, write "Combat Zone" across the top of the form (above your Social Security number). Note: Valid extensions are only for filing purposes. Interest will be due on any tax that remains unpaid during the extension period.
Same sex Marriage	Per the Supreme Court in *Obergefell v. Hodges*, June 26, 2015, same-sex married filers have the same filing options as heterosexual married filers. Couples in same-sex marriages should file with Indiana using the same married filing status as they used for federal tax filing purposes.

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IOWA

Iowa Department of Revenue
Iowa Income Tax Document Processing
P.O. Box 9187
Des Moines, IA 50306-9187

✎Member of Federal/State E-File program

General Information:	Call the Department: (515) 281-3114; (800) 367-3388; Monday-Friday: 8:00 a.m. – 4:30 p.m. CT (866) 339-7912 (for Payments, Billings, & Collections); Monday-Friday: 8:00 a.m. – 6:00 p.m. CT
Website:	Department of Revenue
Forms:	2023 Forms
Refund Status	(515) 281-3114; (800) 367-3388 (see above for hours of operation) or via web at Refund Status
Iowa Electronic Filing Guide:	E-filing Options

E-File Information	Iowa electronic filing options can be found at**:** E-File Options Send rejected returns and paper returns to: 1) Mailing address: Iowa Income Tax Document Processing, PO Box 9187, Des Moines, IA 50306-9187; 2) Deliver in Person: Hoover State Office Building, 1st Floor, 1305 E. Walnut, Des Moines, IA 50319. Monday – Friday: 8 a.m. – 4:30 p.m. CT **RECORD KEEPING** Iowa income tax returns, federal returns, and all relevant schedules should be kept for at least ten years after filing the return.
Who must file?	Instructions on who must file are available here. You must file an Iowa return if you were a resident or part-year resident of Iowa in 2023 and meet any of the following requirements: a. You had a net income (line 26 of the IA 1040) of more than $9,000 and your filing status is single or married filing separately ($24,000 if 65 or older on 12/31/23). b. You had a net income (line 26 of the IA 1040) of more than $13,500 and your filing status is other than single or married filing separately ($32,000 if you or your spouse is 65 or older on 12/31/23). c. You were claimed as a dependent on another person's Iowa return and had a net income (line 26 of the IA 1040) of $5,000 or more. d. You were in military service with Iowa shown as your legal residence, even though stationed outside of Iowa (unless you are below the above income thresholds). For information about military spouses, see information on Tax Responsibilities of Military Personnel. e. You were subject to Iowa lump-sum tax.

	f. You were a nonresident or part-year resident and your net income from Iowa sources (line 25 of the IA 126) was $1,000 or more, unless below the income thresholds above. In the case of married nonresidents, the spouses' combined income is used to determine if their income is high enough to require them to file an Iowa return. To understand "Iowa-source income," see the instructions for lines 1-25 of the IA 126. g. You were a nonresident or part-year resident and subject to Iowa lump-sum tax or Iowa minimum tax (even if Iowa-source income is less than $1,000). Note: In meeting the filing requirements below, you must add back: • any amount of itemized or standard deduction from federal form 1040, line 12 (only add back the amount that does not exceed your federal adjusted gross income on federal form 1040, line 11), • any amount of personal exemption deduction allowed for federal purposes ($0 for 2023), • any amount of QBI deduction from federal form 1040, line 13, • any amount of lump sum distribution separately taxed on federal form 4972, and • any Iowa net operating loss carryover Note to married couples: Incomes of both spouses must be included when determining who must file.
What forms to file?	All filers use IA 1040; Part-year and nonresidents should also use IA 126, Nonresident and Part-Year Schedule. Instructions for this schedule are included in the IA 1040 Instructions.
Requirements for Residency	A servicemember is an Iowa resident if he or she was a resident of Iowa at the time of enlistment, Iowa is declared as his or her "military home of record," or the servicemember has taken positive action to establish Iowa residency. If a servicemember is an Iowa resident, he or she must file an Iowa individual income tax return if they: • are married and their combined income* totals more than $13,500 ($32,000 if filer or spouse is 65 or older on 12/31/2023) • are single and total income* is more than $9,000 ($24,000 if 65 or older on 12/31/2023) • have income* of $5,000 or more and are claimed as a dependent on another person's Iowa return • file as head of household (or qualifying surviving spouse) and total income* is more than $13,500 ($32,000 if filer or spouse is 65 or older on 12/31/2023) *Does not include pay received from the federal government for military service performed by members of the armed forces, armed forces military reserve, and the national guard in an active-duty status. **School District Surtax:** The school district surtax is applicable for resident members of the armed forces of the United States living in an Iowa school district, even if the member is not physically present in Iowa on the last day of the tax year. (Iowa Administrative Code ("IAC") rule 701-304.1)
Exemptions	Iowa uses a Personal Tax Credit of $40 per person, rather than an exemption. Additional credits apply if the taxpayer or spouse is aged 65 or older and/or blind. See Exemption Credits for more details. Military student loan repayments included in federal adjusted gross income are exempt from Iowa income tax if the person is in the armed forces, or

	armed forces military reserve, or National Guard; and the individual was on active duty at the time of the loan repayment. Include the loan repayment amount in line 1 and deduct it in line 24. For additional information, see information on Tax Responsibilities of Military Personnel.
Military Pay	**Active Duty Pay:** Members of the armed forces, armed forces military reserve, and the National Guard in an active-duty status (as defined in section 101(d)(1) of Title 10 of the U.S. Code) can exclude pay received from the federal government for military service performed. Active-duty military service pay is taxable only by the state in which the armed forces service member is a legal resident, which is usually the state of residence at the time he/she enters the service. In general, income other than active-duty military service pay of an Iowa resident in military service is taxable to the same extent as it is taxable for federal purposes, even if the Iowa resident is stationed outside of Iowa or outside of the United States. Servicemembers who are Iowa residents should include the active duty pay received from the federal government for military service performed as income on line 1 of the IA 1040, and deduct the same active duty pay on IA 1040, Schedule 1, line 6. These individuals should provide an IA W-4 to the payer of this income, claiming exemption from withholding on active duty pay. Servicemembers who are NOT residents of Iowa are required to file Iowa income tax returns if their all-source income meets the above requirements and their Iowa-source income is $1,000 or more. Nonresident servicemembers do not include military compensation on line 1 of the IA 1040, and also do not report it as Iowa income on the IA 126. Combat Zone Pay: Income excluded by the federal government is also excluded for Iowa income tax purposes. For example, combat zone pay is excluded on the Iowa return because it is excluded for federal income tax purposes. There is also an income tax exemption for active duty pay received from a source other than the federal government by a person in the National Guard or armed forces military reserve for service performed on or after January 1, 2003, pursuant to military orders for Operation Iraqi Freedom, Operation New Dawn, Operation Noble Eagle, or Operation Enduring Freedom. There is an income tax exemption for active-duty pay received from a source other than the federal government by a person in the National Guard or armed forces military reserve for services performed on or after August 2, 1990, pursuant to military orders related to the Persian Gulf Conflict or for services performed on or after November 21, 1995, pursuant to military orders related to peacekeeping in Bosnia-Herzegovina.
Spouses and Community Property	Not a community property state. Under the Military Spouses Residency Relief Act of 2009 (MSRRA) and the Veterans Benefits and Transitions Act of 2018 (VBTA), the spouses of servicemembers may be exempt from Iowa income tax on income from services performed in Iowa if they are not residents of Iowa. Servicemembers' spouses are protected, by federal law, from losing their home state residency simply by being absent from their home state in order to be with the servicemember spouse who is elsewhere in compliance with military orders. Federal law also protects servicemembers' spouses from establishing residency simply by being in another state where they are located to be with the servicemember spouse pursuant to military orders. Spouses covered by the MSRRA can establish new residency when they take positive action to do so.

	Under the MSRRA and Iowa law, a servicemember's spouse's income from wages, salaries, tips, etc., may be excluded from Iowa income tax if: • the servicemember spouse is a member of the uniformed services present in Iowa in compliance with his or her orders, • the non-servicemember spouse is present in Iowa solely to be with the servicemember spouse, and • the non-servicemember spouse is a resident of another state. Under the VBTA, a servicemember's spouse's income from wages, salaries, tips, etc., may be excluded from Iowa income tax if: • the non-servicemember spouse elects to use the same residence as the servicemember spouse for tax purposes. Other income, like interest income or rental income, is included in a nonresident spouse's Iowa income and may be taxed in Iowa. Military spouses please see this information on Iowa Tax Responsibilities of Military Personnel.
Income Exclusions	Principal and interest from bills, bonds, and notes issued by the United States Treasury are exempt. Social Security income may be reportable even though Iowa does not tax Social Security benefits. The instructions for the Form IA 1040 include a worksheet to calculate the tax owed. See IA 1040 Expanded Instructions, Reportable Social Security Benefits.
Income Deductions	New in 2023: Iowa incorporates the federal standard or itemized deduction and will no longer allow an Iowa-specific standard or itemized deduction. All taxpayers are now required to use the same filing status on their Iowa return that they use on their federal return. See IA 1040 Expanded Instructions, page 3.
Capital Gains/Losses	New in 2023: Taxed as ordinary income. The capital gain deduction is repealed for most transactions occurring on or after January 1, 2023. Iowa follows federal rules on exclusion of gain from the sale of a principal residence. For information on the Iowa capital gain deduction, see here.
Retirement Income	Military retirement pay is not subject to Iowa income tax. Do not include military retirement pay on line 9 of the IA 1040. See Military Retirement Benefits Exclusion.
Deadline/Extensions	If at least 90% of total tax liability is paid by April 30, 2024, you have an automatic additional six months to file the return—*i.e.*, until October 31, 2024, to file the return. If you do so, you will not be charged a late file penalty. However, you may owe a penalty for failure to make estimated payments. Interest owed on any tax is still due after April 30, 2024. See Extension Request for additional information. **Military Extensions**: Qualifying individuals may be granted further extensions for a further 180 days: • Active duty military servicemembers in the armed forces, armed forces military reserve, or National Guard who are deployed outside the United States • A person serving in support of those forces • A spouse of a person listed above if they file jointly or separately on a combined return or if they are a party with the eligible taxpayer to any other act related to the Department • An eligible individual who was continuously hospitalized because of illness or injury in the combat zone See here for requirements for qualifying individuals.

Iowa

Same-Sex Marriage	Per the Supreme Court in *Obergefell v. Hodges*, June 26, 2015, same-sex married filers have same filing options as heterosexual married filers.

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KANSAS

Kansas Department of Revenue
Individual Income Tax
Scott State Office Building
120 SE 10th Avenue
Topeka, KS **66612-1103**

Member of Federal/State E-File program

General Information: (785) 368-8222 or KDOR_tac@ks.gov

Website: Kansas Department of Revenue

Forms: (785) 296-4937 or Forms

Refund Status: (785) 368-8222 or Refund Status

Electronic Filing: For Kansas WebFile assistance (785) 368-8222 or KDOR_IncomeEServ@ks.gov

Kansas Filing Address:

INDIVIDUAL INCOME TAX
KANSAS DEPARTMENT OF REVENUE
PO BOX 750260
TOPEKA, KS 66699-0260

E-File Information	E-filing information is available at www.ksrevenue.gov/eservii.html.
Who must file and when?	If taxpayer was a Kansas resident for the entire year, taxpayer must file a Kansas individual income tax return if: (1) taxpayer is required to file a federal income tax return; **or** (2) taxpayer's Kansas adjusted gross income is more than the total of taxpayer's Kansas standard deduction and exemption allowance. If a resident is not required to file a federal return the resident must file if their income exceeds the following: $5,750 for single; $6,250 for married filing separate; $12,500 for married filing jointly; $10,500 for head of household. See table on page 3 at 2023 Instruction Booklet for information on filing amounts for those 65 or older. Nonresidents must file if they receive ANY income from Kansas sources. Individuals that resided in Kansas less than 12 months during the tax year are part-year residents. Part-year residents must include the dates they resided in Kansas on Form K-40 and complete Part B of Schedule S. The due date for filing 2023 income tax returns is April 15, 2024. Kansas follows the Internal Revenue Service due date for tax deadlines.
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, military compensation of a nonresident service member (nonresidents only), and Armed forces recruitment, sign-up, or retention bonus. Nonresidents use Schedule S to allocate income between Kansas sources (taxable) and non-Kansas sources (not taxable by Kansas). 2023 Schedule S
Requirements for Residency	Kansas defines its residents as anyone who lived in Kansas, regardless of where employed. The SCRA precludes Kansas from considering military

	personnel living in the state solely as a result of military orders from being considered Kansas residents.
Exemptions	Exemption amount is $2,250 for each exemption claimed on the federal return. Taxpayer filing as Head of Household is allowed one additional exemption on Kansas return.
Military Pay	The active and Reserve duty service pay of military personnel is taxable ONLY by the state of legal residency, no matter where the service member is stationed during the tax year. If the home of record in military records is Kansas, and the service member has not established residency in another state, they are still a Kansas resident and all income, including military compensation, is subject to Kansas income tax. If the service member is a nonresident of Kansas, but are stationed in Kansas due to military orders, they must file a Kansas return if they received income from Kansas sources. Only income from Kansas sources is used to determine the Kansas income tax due for *nonresident* military service members. Nonresident service members will subtract out the amount of their military compensation on Schedule S, line A14.
Personal Exemption for Disabled Veterans	Beginning in tax year 2023, any individual who has been honorably discharged from active service in any branch of the armed forces of the United States and who is certified by the United States department of veterans affairs or its successor to be in receipt of disability compensation at the 100% rate, if the disability is permanent and was sustained through military action or accident or resulted from disease contracted while in such active service, shall be allowed an additional Kansas personal exemption of $2,250.
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 Kansas resident or nonresident. MILITARY SPOUSES RESIDENCY RELIEF ACT. Kansas income for services performed by a non-military spouse of a nonresident military service member is exempt from Kansas income tax. To qualify for this exemption, i) the servicemember and spouse must be nonresidents of Kansas (are legal residents of another state), ii) the servicemember is stationed in Kansas under military orders, and iii) the spouse is residing in Kansas solely to be with the servicemember. Non-military spouses of service members stationed in Kansas will subtract out their Kansas source income on Schedule S, line A14.
Income Deductions	Individual taxpayers may choose to either itemize or claim the standard deduction on the Kansas individual income tax return, regardless of whether taxpayer itemized deductions or took the standard deduction on the federal return. If taxpayer chooses to claim itemized deductions, taxpayer will complete and file Kansas 2023 Schedule A. Standard deductions are as follows: single -$4,350; married filing jointly -$8,700; head of household - $6,850; married filing separately - $4,700. Charitable contributions are 100% deductible. Complete Schedule A to compute Kansas itemized deductions.
Capital Gains/Losses	Taxed as ordinary income. Follows federal rules in determining amounts constituting capital gains and losses.

Kansas

Retirement Income	May exclude military retired pay from income. Use Schedule S, line A13 to take advantage of this exclusion.
Deadline/Extensions	Tax return must be filed and tax paid no later than April 15, 2024. Information on credit card payment Credit Card Payments and electronic payments generally at E- payments.
Special Military Processing	Kansas follows the IRS in automatically extending income tax deadlines for 180 days after deactivation for filing returns, paying taxes, filing claims for refunds, if any of the following situations apply: • service in a combat zone or qualifying service outside of a combat zone. • service in a qualified hazardous duty area or deployment overseas away from permanent duty station in support of operations in a qualified hazardous duty area, but deployment station is outside the qualified hazardous duty area. • service on deployment outside the United States away from your permanent duty station while participating in a contingency operation. A contingency operation is a military operation that is designated by the Secretary of Defense or results in calling members of the uniformed services to active duty (or retains them on active duty) during a war or a national emergency declared by the President or Congress. If you qualify for deferment of taxes based on the criteria above and find yourself in one or more of the following situations, then you should complete Form KS-2848, Servicemember Mobilization Notice, and submit it to the department: • You cannot file your income tax return and pay any tax due until you return from deployment. • You have an existing debt with the department for taxes due and are unable to pay while you are deployed. • You have received an assessment or a set-up return notice from the department and will not be able to file your return and/or pay the tax due until you return from deployment. For your convenience, Form KS-2848 is available online as a "fill-in" form. Send the completed form with a copy of the deployment orders to: Kansas Department of Revenue, PO Box 750260, Topeka, KS 66675-0260.
Filing requirements based on Federal Filing Status	Kansas filing status must be the same as the federal filing status. If the federal filing status is QUALIFYING WIDOW(ER) WITH DEPENDENT CHILD, check the HEAD OF HOUSEHOLD box. If the Servicemember files a joint federal return, they must file a joint Kansas return, even if one of the filers is a nonresident. If separate federal returns are filed, separate Kansas returns must be filed.
Miscellaneous	*School District No*: Use the school district no. for the residence of the taxpayer on 31 December 2023, even though the taxpayer may have moved to a different district since then. Non-residents do not need to list a school district. Table with 3-digit school district numbers can be found at Kansas Unified School Districts and County Abbreviations. *Compensating Use Tax (Beginning with tax year 2022, use tax no longer declared on Form K-40):* Kansas has imposed a compensating use tax on goods purchased from outside Kansas and used, stored, or consumed in Kansas. This tax is the same as the combined state and local sales tax rate

	in effect where the buyer takes delivery in Kansas. For individuals, it is usually the home. Kansans that buy goods in other states or through catalogs, internet, mail-order companies, or from TV, magazine, and newspaper ads must pay Kansas use tax on the purchases if : (i) a remote seller or marketplace facilitator is not required to collect and remit (and does not voluntarily collect and remit), or fails to collect and remit, the proper amount of retailers' compensating use tax on a purchase made from them; or (ii) a Kansas purchaser buys goods from a retailer in another state for use, storage, or consumption (and not for resale) in Kansas, on which sales tax equal to the Kansas state and local rate in effect at the destination to which the goods are "sourced" under Kansas law has not been paid. For tax years 2021 and prior, Form K-40 contained a Use Tax section for taxpayers to declare use tax due on out-of-state purchases made during the calendar year. Beginning tax year 2022, the Use Tax section on Form K-40 is removed and there is no longer a requirement to declare a taxpayer's Use Tax via the Kansas Form K-40 Individual Income Tax.
Same Sex Marriage	Per the Supreme Court in *Obergefell v. Hodges*, June 26, 2015, same sex married filers have same filing options as heterosexual married filers. A lawfully married same-sex couple must file their Kansas individual income tax return with the same filing status used to file their federal income tax return.

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KENTUCKY

Kentucky Department of Revenue
Taxpayer Assistance
501 High Street
Frankfort, KY 40601

Member of Federal/State E-File program

General Information: (502) 564-4581

Forms: (502) 564-4581 or KY Forms

Web site: KY Department of Revenue

IRS Processing Center: Form 1040 Instructions
KANSAS CITY, MO (if no payment enclosed);
LOUISVILLE, KY (if enclosing payment)

Refund Status: KY Refund

E-Filing Help Desk: (502) 564-5370, or see KY Publ. 1345 *[NOTE: This number for processors]*

E-File Information	E-file Information
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 $14,580 for a family size of one; $19,720 for a family size of two; $24,860 for a family size of three; and $30,000 for a family size of four or more (Chart A of the 2023 Instruction Booklet, found on page 9). If modified gross income is greater than those amounts and your Kentucky Adjusted Gross Income exceeds the amounts listed in Chart B on page 9 of the 2023 Instruction Booklet, then you must file. Taxpayers with income from self-employment must file if income is in excess of the listed modified gross income thresholds based on family size of 1, 2, 3, or 4 or more. Note: Even though the filing requirements are not met, an income tax return must be filed to claim a refund of the Kentucky taxes withheld.
What forms to file?	Full year residents: Form 740. Use Schedule M to make KY adjustments to income and Schedule A (full year residents only) for KY itemized deductions. Part year and nonresidents: Form 740 NP. Qualifying full-year nonresidents from specified reciprocal states of Illinois, Indiana, Michigan, Ohio, Virginia, West Virginia and Wisconsin, and who had Kentucky income tax withheld and no other income from Kentucky sources, file Form 740-NP-R.
Requirements for Residency	A taxpayer qualifies as a Kentucky resident if he or she resided in the state for the entire tax year. Military personnel on active duty who entered service as Kentucky residents remain so unless and until they take steps to establish residency elsewhere. Personnel who change residency into or from Kentucky during the tax year must file return as a part-year resident (Form 740-NP), or nonresident-reciprocal state (Form 740-NP-R).
Exemptions	Effective for taxable years beginning on or after January 1, 2010, all military pay received by active-duty members of the Armed Forces of the United States, members of reserve components of the Armed Forces of the United States, and members of the National Guard will be exempt from

	Kentucky income tax. Service members will claim the exemption by excluding military pay when filing a Kentucky individual income tax return. If the military member has no income other than military pay, he or she would not be required to file a Kentucky income tax return. The military pay exemption applies to all Kentucky military members regardless of where the member is stationed. Kentucky income tax should no longer be withheld from checks received for military pay. However, if Kentucky income tax is incorrectly withheld from a servicemember's military pay, the Department of Revenue will refund the tax withheld.
Military Pay	Resident's military pay is exempted. Nonresidents assigned in the state are protected by the Servicemembers Civil Relief Act (SCRA) from tax on military income. If nonresidents have Kentucky income due to off-duty employment, they must file on Form 740-NP, except residents of reciprocal states (noted above). Any income from nonmilitary Kentucky sources is also taxable.
Spouses and Community Property	Not a community property state. Spouses may file separately even if they filed joint federal return (may be beneficial where one spouse is a resident & the other a nonresident). If one spouse itemizes, so must the other. Military Spouses Residency Relief Act (MSRRA) – Spouse's wages are exempt from Kentucky income tax if residing in Kentucky with military member/spouse who is stationed in Kentucky and both are residents of another state. Military spouses who fall under this law should file Form 740-NP Kentucky Individual Income Tax Nonresident or Part-Year Resident Return to request a refund of the Kentucky income tax withheld from their pay. The income would not be reported as taxable on the Kentucky income tax return. A check box for Military Spouse has been added on the 740-NP return. Military spouses that qualify under the MSRRA should file a new Form K-4 with his or her employer to claim an exemption from Kentucky income tax withholding. Please address any further questions to the Taxpayer Assistance Section at (502) 564-4581.
Income Exclusions	Taxpayers may exclude social security income, some or all retirement income as provided on Form P below, interest from U.S. Government bonds and securities. 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 may exclude all income from all sources 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. See Form 740 instruction booklet for more details, and Schedules M, and Schedule P, as applicable.
Income Deductions	Taxpayers may itemize on Kentucky return, even if they did not on Federal return. The 2023 standard deduction is $2,980 for all filers. If one spouse itemizes, so must the other. Married couples filing a joint federal return for Kentucky may: (a) file separate Schedules A showing the specific deductions claimed by each, or (b) file one Schedule A and divide the total deductions between them based on the percentage of each spouse's income to total income. Note, an above the line inclusion is required for (1) 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, and (2) moving expenses for members of the armed forces (These are deductions for federal purposes that is added back for Kentucky purposes on Schedule M).

Kentucky

Capital Gains/Losses	Taxed as ordinary income.
Retirement Income	May exclude up to $31,110 of retirement income, including military retired pay, if retired after December 31, 1997. If retired before January 1, 1998, military pension is completely exempt. Schedule P required to declare fully exempt pension amounts, including military retired pay, and to declare retirement income in excess of $31,110 for post December 31, 1997 retirements.
Deadline/Extensions	Due April 15, 2024. Taxpayers who are unable to file a return by April 15 may request an extension. The request for the extension must be submitted in writing with form 740 EXT to the Department of Revenue on or before the due date of the return (electronically or by mailing). The request must state a reasonable cause for the inability to file. Inability to pay is not an acceptable reason. Acceptable reasons include, but are not limited to, destruction of records by fire or flood and serious illness of the taxpayer. Extensions are limited to six months. A copy of the Kentucky extension request must be enclosed with the return. Note, however, individuals who receive a federal extension are not required to file a separate Kentucky extension. They can meet the requirements by enclosing a copy of the application for automatic federal extension to the Kentucky return.
Special Military Processing	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, Kentucky extends the deadline for state return filing and payment of the taxes until 12 months after completion of combat zone service. Members of the National Guard or any branch of the Reserves called to active duty to serve are granted the same extension. For military members who died in the line of duty, see exclusions above.
Use Tax	Kentucky Use Tax may be due on Internet, mail order, or other out-of-state purchases made throughout the year. Please click here to see if you are required to report Kentucky Use Tax on your Individual Income Tax Return.
Same-Sex Marriage	Per the Supreme Court in *Obergefell v. Hodges*, June 26, 2015, same sex married filers have same filing options as heterosexual married filers. The court decision affords new filing status options to married same-sex couples when filing their Kentucky income tax returns.

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LOUISIANA

Louisiana Department of Revenue
P.O. Box 201
Baton Rouge, LA 70821-0201

Member of Federal/State E-File program

General Information: (225) 219-0102/ (855) 307-3893
Forms: (225) 219-2113, Forms
Refund Status: (888) 829-3071 or (225) 922-3270, these numbers are available 24 hours a day. Refund Status
Web site: Louisiana Department of Revenue
Electronic Filing: (225) 219-2490 or 2492

Filing addresses:

If payment due:
Louisiana Department of Revenue
P.O. Box 3550
Baton Rouge, LA 70821-3550

All other returns:
Louisiana Department of Revenue
P.O. Box 3440
Baton Rouge, LA 70821-3440

E-File Information	Click here for free internet filing and E-pay services that are available for most Louisiana taxpayers.
Who must file?	1. Louisiana residents, part-year residents of Louisiana, and nonresidents with income from Louisiana sources who are required to file a federal income tax return must file a Louisiana Individual Income Tax Return. 2. Taxpayers who have overpaid their tax through withholding or declaration of estimated tax must file a return to obtain a refund or credit. 3. Military personnel whose domicile (home of record) is Louisiana and who is required to file a federal income tax return must file a return and report all of their income regardless of where they were stationed.
What forms to file?	Residents file Form IT 540; Part year and nonresidents file Form IT 540B; and married couples with one nonresident spouse may file either form.
When to file?	**Due May 15, 2024.** Louisiana allows a six-month extension of time to file (to November 15, 2024). The request for an extension may be made electronically, by telephone, or by mail. The request must be made before the Louisiana tax filing due date (i.e., before May 15, 2024). This extension is solely an **extension to file**. There is NOT an extension to **pay** taxes due.
Requirements for Residency	An individual qualifies as a Louisiana resident if he or she resided in the state for the entire tax year. Military personnel on active duty who entered service as Louisiana residents remain so unless and until they take steps to establish residency elsewhere. Personnel who change residency into or from Louisiana during the tax year must file return as a part-year resident (Form IT-540B).
Exemptions	Not taken on IT-540. A combined personal exemption/standard deduction is built into the Louisiana tax table.

Louisiana

Filing requirements based on Federal Filing Status	A service member's Louisiana income tax filing status must be the same status as that used on the federal income tax return, e.g., if MFS-FED then MFS-LA.
Military Pay Exclusion	If a service-member served 120 or more consecutive days on active duty as a member of the armed forces of the United States, up to $50,000 of the compensation paid to a service-member or their spouse by the armed forces while stationed outside of Louisiana is exempt from Louisiana income tax. Example: If on January 15, 2023, you went on active duty and continuously remained on active duty at least through May 12, 2023 (120 days) during which you served 40 days in Louisiana and the remainder outside of Louisiana, income from the 41st day forward is exempt, up to $50,000, once you have served more than 120 consecutive days. Retain a copy of your official orders, including endorsements that establish your 120 plus consecutive days of active duty with your 2023 return. If filing electronically, bring a copy of your orders including endorsements to your tax preparer. See page 6 of the Instructions.
Income Exclusions	The following income may be excluded from Louisiana income: • Interest and dividends from U.S. government obligations. • Interest received on obligations issued by the State of Louisiana or its political municipal subdivisions that is subject to federal income tax. • Up to $5,000, per dependent, for elementary/secondary school tuition/fees or 50% of homeschooling expenses. • Up to $2,400, per beneficiary, to START educational savings account. • Louisiana state employees' retirement benefits. • Federally taxable social security benefits. • Federal retirement benefits, including military retired pay. • Other specifically exempt retirement benefits. • Up to $6,000 of annual retirement income may be excluded from state taxation if taxpayers are 65 years or over. Annual retirement income includes distributions from a pension, annuity or IRA reported on the federal return that has not already been excluded from Louisiana income.
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. If same sex marriage – see below. The **Military Spouses Residency Relief Act** has extended certain residency protections to spouses of military members. Under this Act, a spouse's state of residence does not change when he or she moves to a new state to be with a servicemember who is under military orders to be in the new state. A spouse who is NOT a resident of Louisiana but is in Louisiana solely to be with a Louisiana stationed servicemember who is NOT a resident of Louisiana must report all Louisiana sourced income other than wages, interest, or dividends, on Form IT-540B. Income earned within or derived from Louisiana sources such as rents, royalties, estates, trusts, or partnerships is taxable to Louisiana. See Revenue Information Bulletin 10-005 for more information. If you are married and one of you is not a resident of Louisiana, you may file as a resident (Form IT-540) or a nonresident (Form IT-540B), whichever is more beneficial to you and your spouse. Resident taxpayers are allowed a credit for income tax paid to another state on nonmilitary income or on income earned by your spouse if that income is included on

	the Louisiana return. Use Nonrefundable Priority 1 Credits, Schedule C, Line 1 to report taxes paid to another state.
Capital Gains/Losses	Follows federal rules – uses federal adjusted gross income as basis for LA return.
Special Military Processing	See Spouses above.
Use Tax	For purchases during 2023, Louisiana imposes an 8.45% use tax on goods purchased for use in Louisiana if the consumer has not been properly charged Louisiana sales tax. Report on Form IT-540, line 22. If any of the items were alcoholic beverages or tobacco products, use Form R-5629 (Consumer Excise Tax Return) to report the tax.
Same-Sex Marriages	Per the Supreme Court in *Obergefell v. Hodges*, June 26, 2015, same-sex married filers have same filing options as heterosexual married filers. Married same-sex taxpayers may amend prior state returns in accordance with other applicable laws, regulations, and policies. Louisiana taxpayers may amend a state return within three years of the filing deadline for the original tax return or one year from the time when the tax was paid, whichever is later, no refund or credit for an overpayment shall be made unless a claim for credit or refund has been filed with the secretary by the taxpayer claiming such credit or refund before the expiration of said three year or one-year period.

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MAINE

Maine Revenue Services
51 Commerce Drive
Augusta, ME 04330

Member of Federal/State E-File program

General Information:	207-624-9784 (Taxpayer Contact Center – for general tax questions) or (207) 626-8475 (Income/estate tax division)
Forms:	(207) 624-7894 or Tax Return Forms (general tax forms) and Individual Income Tax Forms- 2023 (individual tax forms)
FAQs:	https://www.maine.gov/revenue/faq/individual-income-tax
Web site:	https://www.maine.gov/revenue/
Refund Status:	(Call 207-624-9784 or check via website at: https://portal.maine.gov/refundstatus/refund
Practitioner Hotline:	(207) 626-8458
E-File Help Desk:	General Taxpayer Contact Center: 207-624-9784 or taxpayerassist@maine.gov Tax Preparers only: (207) 624-9730 or efile.helpdesk@maine.gov [***NOTE: This number and email are for tax preparers or software providers]***

State filing addresses:

Payment enclosed:
P.O. Box 1067
Augusta, ME 04332-1067

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

E-File Information	Most residents, part-year residents and nonresidents are eligible to E-File their individual income tax returns. You can either use the services of a participating tax preparer or an authorized commercial software provider. Not all software packages support every Maine tax form that may be required to file. Choose carefully. Contact the software company if you find that the software you have purchased does not fit your Maine tax-filing needs. See website: Electronic Services. Taxpayers may also use Maine I-File, which is an electronic filing service provided for free through the Maine Revenue Services website at Maine I-File. Maine I-File is being replaced by the Maine Tax Portal. You will need to create new credentials if it is your first time using the portal.
Who must file?	Every resident who is required to file a federal income tax return. You may also be required to file, even if you are not required to file a federal tax return, if you have income subject to Maine income tax resulting in a Maine income tax liability.

Maine

	You DO NOT have to file a Maine income tax return if your income subject to Maine income tax is less than the sum of your Maine standard deduction amount (your Federal standard deduction amount for your filing status) plus your personal exemption amount ($4,700 in 2023, subject to limitations). Anyone whose home state (domicile) is Maine but who lives outside of Maine may qualify for the "safe harbor" category, which means the resident is treated like a nonresident for tax purposes. Nonresidents or a "Safe Harbor" resident who has income from Maine sources, resulting in a Maine income tax liability must file a Maine income tax return. More information regarding residency status can be found in the Guidance Section of Maine Revenue's website under Guidance to Residency Status or Guidance to Residency "Safe Harbors".
What forms to file?	All taxpayers file 1040ME (instructions here) Part-year and nonresidents file an additional Schedule NR or NRH to calculate apportionment of income from Maine and non-Maine sources.
Requirements for Residency	A resident is a taxpayer for whom Maine is his or her legal residence (or domicile) for all of 2023. A taxpayer with a domicile outside Maine may also be treated as a resident if he or she maintained a permanent place of abode in Maine for the entire year and spent a total of more than 183 days in Maine. While residency subjects a taxpayer to the Maine income tax on all their income, non-residents may still be subject to Maine income tax based on their Maine source income. More information regarding residency status can be found in the Guidance Section of Maine Revenue's website under Guidance to Residency Status or Guidance to Residency "Safe Harbors".
Exemptions	Personal exemption is $4,700 per individual for ONLY the taxpayer and the taxpayer's legal spouse. The personal exemption may not be claimed for an individual that is claimed as a dependent on another person's tax return.
Military Pay	Residents who earn military pay for service performed outside of Maine in compliance with written military orders may exclude such income from Maine income tax. Non-residents who earn military pay in Maine while on active duty may exclude such income from Maine income tax. Other income from Maine sources, however, are subject to Maine income tax (e.g. sale of Maine real estate or profits from a Maine business). More information regarding the taxability of military pay of resident and non-resident service members can be found in the Guidance Section of Maine Revenue's website, under Guidance to Residency Status.
Spouses and Community Property	Maine is not a community property state. For Maine income tax purposes, a military spouse will not be treated as a resident of Maine if the following conditions are met: • The military spouse is located in Maine solely to be with the service member; • The service member is located in Maine in compliance with military orders; • The service member and the spouse were residents or domiciled in the same state other than Maine immediately prior to being located in Maine.

	Consequently, income of a nonresident military spouse earned for the performance of services in Maine will not be treated as Maine-source income subject to Maine income taxation. The exclusion from state taxation applies only to the military spouse. Non-military income earned in Maine by a service member is Maine-source income and remains subject to Maine income tax. A married couple in which only one spouse is a Maine resident has two options: (1) file jointly as if both were Maine residents; or (2) only if the couple filed a joint federal return, file separately in Maine using Form 1040ME with Schedule NRH. A married couple in which neither spouse is a Maine resident but one has Maine source income have two options: (1) they may file a joint Maine return and determine joint tax liability as non-residents using Form 1040ME with Schedule NR; or (2) the spouse with Maine source income may file as single using Form 1040ME with Schedule NRH. More information regarding the tax treatment of non-resident spouses can be found in the Guidance Section of Maine Revenue's website, under Guidance to Residency Status or by reading the instructions for Forms NR and NRH, which are included with the forms.
Income Subtractions and Exclusions	Maine has several income exclusions, the most relevant to military service members are: • Social security benefits, whether taxed at the Federal level or not. • $10,000, per taxpayer, of qualified pension income (discussed in more detail under "Retirement Income" below). • Active-duty military pay for residents, earned while outside of Maine, and non-residents. • Military annuity payments made to a survivor of a deceased member of the military. • Any pay that is excluded from federal adjusted gross income because it was earned while serving in a combat zone is also excluded from Maine income. This includes: active duty pay earned in any month served in the combat zone; imminent danger/hostile fire pay; reenlistment bonus if the voluntary extension or reenlistment occurs in a month served in a combat zone; pay for accrued leave earned in an month served in a combat zone; pay received for duties as a member of the Armed Forces in clubs, messes, post and station theaters and other non-appropriated fund activities earned in a month served in a combat zone; awards for suggestions, inventions, or scientific achievements due to a submission made in a month served in a combat zone; and, student loan repayments attributable to the period of service in the combat zone. You can learn more by reading the Schedule 1S and its instructions, which will be available here.
Income Deductions	Maine allows taxpayers to either itemize or take the standard deduction. Maine's standard deduction is tied to the Federal standard deduction. For single individuals or married couple filing separately, the standard deduction for 2023 is $13,850, for married couples filing jointly the standard deduction is $27,700. Head of household is $20,800. Additional amounts are allowed for age and/or blindness, for more info on tax rates and these additional amounts see here. Taxpayers who itemize must use Form 1040 ME Schedule 2 to adjust their Federal itemized amounts to Maine allowable itemized deductions.

Maine

	Depending on your total Maine adjusted gross income, your itemized deductions may be limited.
Credits	Maine residents and non-residents may qualify for certain tax credits. You can find more information on Maine Revenue Service's website under Tax Credits Forms (scroll down the page for the various tax credit forms).
Capital Gains/Losses	Taxed as ordinary income; follows federal rules for determining what constitutes capital gains and losses.
Retirement Income	**Military pension income deduction.** For tax years beginning on or after January 1, 2016, benefits received under a military retirement plan, including survivor benefits, are fully exempt from Maine income tax. **Other pension income deduction.** You and your spouse (if married) may each deduct up to $10,000 of eligible pension income, excluding military pension income, that is included in your federal adjusted gross income. The $10,000 pension income deduction is reduced by social security and railroad retirement benefits received, whether taxable or not, but not by any military pension income received. Deductible pension income that qualifies for the $10,000 per taxpayer deduction includes state, and federal pension benefits, and retirement benefits received from plans established and maintained by an employer for the benefit of its employees, with certain exceptions. The exceptions are complicated so you can read more about both deductions and its limitations by reading the form for Schedule 1S and by referring to the 1040ME general instructions.
Filing Deadline/Extensions	**Form 1040ME due date: April 17, 2024. A six-month extension to file (but not pay any taxes due) is automatically granted, so long as a Maine income tax return is filed before the end of the extended due date.** Combat Zone Extension. The deadline for both filing Maine income tax returns and paying any taxes due is extended for 180 days after the later of: The last day you are in a combat zone, have qualifying service outside of a combat zone, or serve in a contingency operation (or the last day the area qualifies as a combat zone or the operation qualifies as a contingency operation), or the last day of any continuous qualified hospitalization for injury from service in the combat zone or contingency operation or while performing qualifying service outside of the combat zone. In addition to the 180 days, your deadline is extended by the number of days that were left for you to file or pay when you entered a combat zone (or began performing qualifying service outside the combat zone) or began serving in a contingency operation. If you entered the combat zone or began serving in the contingency operation before the expiration of the period of time ordinarily allowed for filing or paying, your deadline is extended by the entire period of time remaining for filing or paying at the time you entered the combat zone or began serving in the contingency operation. See Combat Zone Tax Relief.
Same-sex Marriage	As of the Supreme Court's June 2015 decision in *Obergefell v. Hodges*, married same-sex couples have the same filing options as straight couples.
What's new in 2023?	You can find updates to the Maine income tax return in the instructions for 1040ME. Additionally, updates can be found under Maine Tax Alerts where you will find the current year (2024) and prior years' issues by series of years (2020-2022 and 2023-2025 for example.)

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MARYLAND

Comptroller of Maryland Revenue
Administration Division 110 Carroll Street
Annapolis, MD 21411-0001

Member of Federal/State E-File program

General Information: (410) 260-7980 (from Central Maryland) or 1-800-638-2937 (from other locations)

Website: https://marylandtaxes.gov

Forms: Forms or email taxforms@marylandtaxes.gov.

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

E-File Help Desk: Phone (410) 260-7980 (from Central Maryland) or 1-800-638-2937 (from other locations) or email taxhelp@marylandtaxes.gov.

State filing addresses:

Without payment or via private delivery services (FedEx, UPS, etc.):
Comptroller of Maryland
Revenue Administration Division
110 Carroll Street
Annapolis, Maryland 21411-0001

With payment
(Include Form PV and check or money order payable to Comptroller of Maryland):
Comptroller of Maryland
Payment Processing
P.O. Box 8888
Annapolis, MD 21401-8888

E-File Information (iFile)	There are three ways to file an electronic tax return in Maryland: • Use a commercial tax preparer (here is a list of sites that can offer FREE tax preparation assistance); • Use approved tax filing software; or • Use Maryland's iFile online software. You will need a completed federal return to complete your Maryland return. For a list of approved e-filing software vendors for individual returns, check the "Software Vendors" section on the Maryland tax website.
Who must file?	You must file a Maryland tax return if you are: • A resident or part-year resident of Maryland; • A military member with Maryland as your home state, even if stationed elsewhere; or • A non-resident who earned income in Maryland. For tax year 2023, individuals with gross income above certain amounts must file a return. IRS Publication 525 provides additional information on taxable and nontaxable income. Income thresholds for filing vary based on your age, filing status, and whether you are single or married. Special income thresholds apply to those

	over 65. See Instruction 1 in the Instruction Booklet for specific threshold amounts. Note that even if you are not required to file a return, you may benefit from doing so if you are eligible for tax credits that can only be claimed by filing a tax return. In addition, if you are seeking a tax refund, you must file a return even if your income is below the threshold to file. For more information on who is required to file, see Instruction 1 on the Form 502 Instruction Booklet.
What forms to file?	• Maryland residents should file Form 502 (Maryland Resident Return). Form 502B should be included if the individual is claiming dependents. Statutory residents (individuals present in Maryland more than 183 days in the tax year) should file a full-year return. • Individuals who were Maryland residents for part of the year should file Form 502 as Part-Year Residents. Their exemptions and credits will be prorated based on the percentage of their income subject to Maryland tax. See Instruction 26 and Administrative Release 1. • Non-residents should file Form 505. Generally, non-residents are required to file a Nonresident Income Tax Return if they were a resident of another state but received Maryland income during the tax year. • Individuals who are submitting a paper form with a payment should be sure to include Form PV.
Domicile	You are a legal resident (domiciliary) of Maryland if: • your permanent home (your "domicile") is or was in Maryland OR • your permanent home is outside of Maryland, but you maintained a place of abode (that is, a place to live) in Maryland for more than six months of the tax year. If this applies to you and you were physically present in Maryland for 183 days or more, you must file a full-year resident return. Further information is available here. Generally, Military and other individuals whose domicile is in Maryland, but who are stationed outside of Maryland, including overseas, remain Maryland residents. Federal law prevents members of the military and their spouses from being considered legal residents of a state for tax purposes simply for being stationed in that state for duty. **Military Spouses Residency Relief Act** (MSRRA) – The wages earned by a spouse of a nonresident U.S. service member may be exempt from Maryland income tax under the Military Spouses Residency Relief Act, when the spouse of the service member is not a legal resident of Maryland. The income tax withholding exemption may be claimed by filing a revised Form MW507 and Form MW507M with their employer. Further information is available in Administrative Release 1. Beginning in 2023, changes to the **Servicemembers Civil Relief Act** impact the options for where a military servicemember and their spouse can claim residency. The federal change allows for greater flexibility for choosing a state of residency for tax purposes and allows the servicemember and their spouse to choose one of the following: • The servicemember's residence; • The spouse's residence; or • The servicemember's permanent duty station.

Maryland

Exemptions	The personal exemption amount begins at $3,200 but decreases for higher earners. Review Chart 10A in the Instruction Booklet to calculate personal exemptions. A servicemember who dies as a result of wounds, disease, or injury sustained while on active duty in a combat zone, or as the result of terrorist or military action outside the United States, will have any tax liability abated. The filer should see Instruction 27 and use code "915".
Military Pay	If you are a legal Maryland resident and a member of the U.S. armed forces who earned military pay while in active service outside U.S. boundaries or possessions, you may subtract up to $15,000 of that military pay from your taxable income. If your military pay exceeds $30,000, you do not qualify for this subtraction. To compute the subtraction, follow the directions on the MILITARY OVERSEAS INCOME WORKSHEET. See Instruction 13p and Table 13B in the Instruction Booklet.
Income Subtractions	• If a taxpayer is under the age of 55, they may subtract up to $12,500 of military retirement income, including death benefits from their taxable income. If the taxpayer is 55 or older, they may subtract up to $20,000 of military retirement income, including death benefits. To qualify, the taxpayer must have been a member of an active or reserve component of the armed forces, a member of the Maryland National Guard, the member's surviving spouse or ex-spouse, or check Instruction 13u in the Instruction Booklet for other eligible positions. • Child Care Expenses. You may subtract the cost of caring for dependents required for the taxpayer to work. Limitation of $3,000 ($6,000 if two or more dependents receive care). • Social Security income is exempt from state tax, as is income from US government obligations. An additional subtraction of $1,200 is available to married couples who both have Maryland taxable income. • If you are 65 years of age or older (or if you or your spouse is totally disabled), you may qualify to subtract some of your taxable pension and retirement annuity income, up to Maryland's maximum pension exclusion of $34,300, under the conditions described in Instruction 13 of the Maryland Resident Tax booklet.
Income Deductions	Maryland offers both a Standard Deduction and an Itemized Deduction. The Standard Deduction is 15% of the Maryland Adjusted Gross Income with minimums of $1,550 and $3,100 and maximums of $2,350 and $4,700 depending on your filing status. You can itemize deductions only if you itemized on your federal return, but you are not required to itemize on your Maryland return if you itemized your federal return.
Capital Gains/Losses	Taxed as ordinary income; follows federal rules on determining what constitutes capital gains and losses. More information is available in the IRS Topic 49: Capital Gains and Losses.
Credits	**Credit for Income Tax Paid to Another State** If you have income subject to tax in both Maryland and another state, you may be eligible for a tax credit. Form 502CR provides instructions for credits allowed for Maryland residents. Note: You must attach a copy of Form 502CR and a copy of the tax return filed in the other state for credit to be allowed.

	Earned Income Credit If you claimed an Earned Income Credit on your federal return or you would have been able to claim the Earned Income Credit but for you or your spouse filing with an Individual Taxpayer Identification Number (ITIN), you are eligible for the Maryland Earned Income Credit. If you are married and filing joint or separate returns, or you have at least one qualifying child, you may claim half (50%) of the federal credit. If you are filing as single, head of household, or qualifying surviving spouse without a qualifying child, you may claim 100% of the amount of your federal credit or $600, whichever is less. For part-year residents and military members to calculate the Maryland portion of the credit, see Instruction 26(o) in the Instruction Booklet. The EITC Assistant is available to help you determine whether you are eligible for this credit.
Deadline/Extensions	Returns are due by April 15, 2024. If you need more time to file your return, follow the instructions on Form PV found on the Payment Voucher Worksheet for Estimated Tax and Extension Payments (PVW) to request an automatic extension of the time to file your 2023 return. Filing this form extends the time to file your return but does not extend the time to pay your taxes. If no tax is due and a federal extension is requested, you do not need to file Form PV or take any other action to obtain an automatic six-month extension. If no tax is due and no federal extension was requested, file your extension online (click here and scroll to "Personal Extension Request and Payment") or by phone at 410-260-7829. Only submit Form PV if tax is due. Maryland allows the same six-month extension for filing and paying personal income taxes for military and support personnel serving in a designated combat zone or qualified hazardous duty area and their spouses as allowed by the IRS. For more detailed information visit www.irs.gov and see Instruction 24.
Local rate charts	Maryland uses a local tax rate chart – see Local Income Tax Rates Chart. Military service members stationed outside of Maryland who are legal Maryland residents should use their Maryland physical address on file with DFAS.
Same-Sex Marriage	Per the Supreme Court in *Obergefell v. Hodges*, June 26, 2015, same-sex married filers have the same filing options as heterosexual married filers.
Combat Zone FAQs	**Does Maryland allow the same extension provisions for individuals serving in a designated Combat Zone or Qualified Hazardous Duty Area as does the IRS?** Yes. Maryland allows the same extended due date for filing and paying personal income tax as allowed by the IRS. **What does the extension apply to?** It applies to filing tax returns, estimated tax reports, filing for a refund including status of limitations for back year returns and amended returns or an appeal to a Maryland Tax Court. **If I am hospitalized as a result of injuries sustained in a combat zone, will the extension provisions continue to apply?** Yes. Hospitalization is considered as service in a combat zone, therefore the same provisions apply. **Do the extension provisions apply to me and my non-military spouse?** Yes. The extension provisions apply to both spouses whether joint or

	separate returns are filed. There are two exceptions concerning hospitalization and termination of the combat zone designation. See the IRS website at www.irs.gov. **Do the extension provisions apply only to members of the U.S. Armed Forces?** No. It also applies to those individuals serving in the combat zone in support of the U.S. Armed Forces. **How do I indicate on my tax return that I qualify for the combat zone extension?** This is indicated by clicking the combat zone box. The code "912" will appear on your 502 return (PDF & HTML formats). **Where can I find additional information on combat zone extension provisions?** Visit the IRS website at www.irs.gov
Additional Resources	• Free income tax preparation is available at the Maryland Comptroller's branch offices. • Filing Facts for Military Personnel and Their Families

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MASSACHUSETTS

Commonwealth of Massachusetts
Department of Revenue
100 Cambridge St.
Boston, MA 02114

Not a Member of Federal/State E-File program

General Information: (617) 887-6367 (i.e., 617-887-MDOR) (800) 392-6089
Forms: (617) 887-6367 and Forms
Web site: Department of Revenue
Refund Status: via web at Refund Status
Electronic Filing: (617) 887-MDOR

State filing addresses:

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

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

E-File Information	E-File was once available through Webfile, but in 2016 this was replaced by MassTaxConnect, which affords no such service to individual filers. However, Massachusetts has joined the Free File Alliance, a nonprofit partnership of tax software companies, the IRS and the states, through which opportunities to e-file their tax returns for free might be available. For more information, see E-File Options.
Who must file?	Residents and part-year residents of Massachusetts who earned more than $8,000 must file a tax return; the $8,000 or more amount is per person and there is no combined filing requirement for a joint return. A nonresident whose Massachusetts gross income exceeds the lesser of: (1) the personal exemption (see below) times the ratio of Massachusetts-source income to total personal income), or (2) $8,000, is required to file a Massachusetts income tax return. See Personal Income Tax and 2023 Instructions for Form 1.
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 Massachusetts residents remain full-year residents unless they have taken steps to establish domicile (legal residence) in another state. A person moving into or out of Massachusetts during the tax-year is considered a part-year resident; if a person spends

	more than 183 days in Massachusetts during the tax year, he or she may choose to be considered a full-year resident for tax purposes (again, this does not apply to a servicemember and spouse who are domiciled in another state). Note: SCRA supersedes these rules for active-duty military living in Massachusetts solely as the result of military orders.
Exemptions	Personal exemptions are as follows: $4,400 for single taxpayers (including married filing separately); $6,800 for head of household; and $8,800 for married filing jointly. In addition, taxpayers may claim $1,000 for each dependent (i.e., a qualifying child or a qualifying relative, but not including taxpayer and spouse).
Military Pay	Military pay earned in a combat zone is excluded from the Servicemember's taxable income to the same extent as federal law provides. See the Military Filers page.
Spouses and Community Property	Massachusetts is not a community property state. Military Spouses: On November 11, 2009, the Military Spouses Residency Relief Act (P.L. 111-97) (MSRRA) was enacted. Under the MSRRA, a spouse of a Servicemember may be exempt from Massachusetts personal income tax on "income from services performed in Massachusetts by the spouse" if all the following are applicable: (1) the Servicemember must have declared "legal residence for purposes of withholding state income taxes from military pay" in a state other than Massachusetts; (2) the Servicemember must be present in or near Massachusetts in compliance with military orders; (3) the spouse must be in Massachusetts solely to be with the Servicemember; and (4) the spouse must be domiciled in the same state as the Servicemember. "Income from services performed in Massachusetts" includes that from wages and self-employment that does not involve the hiring of employees, or a significant amount of capital investment. (Note that such non-military income *is* taxable for the Servicemember him- or herself.)
Income Exclusions	Social Security income; Veterans Administration disability compensation; interest on U.S. Government obligations (bonds and securities); payments received under the Montgomery GI Bill; military non-contributory pensions; military fringe benefits under Operation Hero Miles program Per Federal law; and compensation received for active service in a combat zone by members of the armed forces of the United States are excluded from Massachusetts gross income.
Income Deductions	No standard deduction. Some notable Massachusetts deductions are: • Up to $2,000 each for taxpayer and spouse for amounts paid to Social Security, Medicare, and U.S. and Massachusetts retirement systems. • $310 each for up to two (2) dependent household members that are under age 13, age 65 or over, or disabled. • 50% of rent, up to $4,000, paid for a principal residence. This deduction is limited to $2,000 for single taxpayers and married couples filing separately; couples filing separately may divide that amount as they choose so long as the deduction does not exceed 50% of the rent actually paid by that spouse. See schedule Y, Miscellaneous Income Tax Deductions.
Capital Gains/Losses	Capital loses are netted against capital gains, interest (of which $100, per filer, from banks located in Massachusetts only, is tax-exempt), and dividends; any remaining loses are carried forward to future years. Net gains are generally taxed at the regular 5% rate, except that short-term gains

	and gains on collectibles are taxed at 12%. (Note that this section is of limited applicability to non-residents, except for those who sell tangible assets in Massachusetts.) For further information on interest, dividends and certain capital gains and losses, see 2023 Form 1 Schedule Instructions, Schedule B.
Retirement Income	In general, exempt pensions include contributory pensions from the U.S. Government or the Commonwealth of Massachusetts and its political subdivisions, and noncontributory military pensions.
Deadlines/Extensions	Returns must be filed on or before April 17, 2024. For those not serving in a combat zone, if no tax is due, there is an automatic six-month filing extension; if tax is due a six-month extension may be obtained through MassTaxConnect, commercial software, or by filing Form M-4868, provided that at least 80% of the tax is paid on or before April 17, 2024. For filing and payment deadlines for taxpayers serving in a combat zone, including Arabian Peninsula Areas, Kosovo Area, and Afghanistan, Massachusetts follows the federal rules for granting an extension. Extension period is for the time of service in the combat zone area or hospitalization attributable to such service plus 180 days. Taxpayers claiming an extension of time to file a return or pay tax under this provision of law should write "COMBAT ZONE" on the income tax envelope and on the top of the income tax return that they submit to the Department of Revenue. If filing electronically, taxpayers should write "COMBAT ZONE" next to their name, or if necessary, on one of the address lines on the form, along with the date of deployment.
Miscellaneous Use Tax	Note that, since the *Wayfair* decision this section is of very limited application. If you purchased taxable tangible personal property out of state, over the Internet or from a catalog and did not pay Massachusetts sales tax at purchase, a Massachusetts use tax of 6.25% is due. If an item is exempt from sales tax (such as food, or clothing that costs $175 or less), it would be exempt from this use tax. A Massachusetts use tax of 6.25% is due on your taxable purchases of tangible personal property purchased for use in Massachusetts on which you did not pay Massachusetts sales or use tax. These include, but are not limited to, purchases made out-of-state, on the Internet or from a catalog, where no Massachusetts sales tax was paid. The use tax does not apply to out-of-state purchases that are exempt from the sales tax (for example, food or clothing that costs $175 or less). Examples of taxable items include electronics, books, artwork, software, CDs and DVDs, video games, carpet, antiques, computers, furniture, jewelry, cameras, appliances, and any other item that is not exempt. Generally, anyone who pays a sales or use tax to another state or territory of the United States on tangible personal property to be used in Massachusetts is entitled to a credit against the Massachusetts use tax, up to 6.25%. This credit is allowed for sales or use tax paid to another state only if that state has a corresponding credit similar to the Massachusetts credit. See TIR 03-1 for more information. Prepare and retain with your records a list of your purchases in 2023 that are subject to the Massachusetts use tax. Taxpayers may use the following table below to self-report a "safe-harbor" amount of use tax based on their Massachusetts adjusted gross income. A taxpayer may pay this amount in lieu of the actual amount of use tax that would otherwise be due with respect to such purchases. Individual taxpayers electing to report use tax under this method will not be assessed

	additional use tax on audit, even if the actual amount of use tax due would have been greater than the amount from the schedule. Mass. AGI per return* Use tax liability $ 0 – $ 25,000 $ 0 $25,001 – 40,000 $20 $40,001 – 60,000 $31 $60,001 – 80,000 $44 $80,001 – 100,000 $56 The estimated liability applies only to purchases of any individual items each having a total sales price of less than $1,000. For each taxable item purchased at a sales price of $1,000 or greater, the actual use tax liability for each purchase must be added to the amount of the estimated liability from the table below.
Same-Sex Marriage	Per the Supreme Court in *Obergefell v. Hodges*, June 26, 2015, same-sex married filers have same filing options as opposite-sex married filers.
Health Insurance Mandate	Massachusetts residents age 18 and over, including part-year residents during the period of residency, are required to be enrolled in minimum creditable health insurance, with exemptions for such things as brief interruptions or lack of affordability, or the resident (or part-year resident) will be subject to an income-based penalty. Coverage is reported, exemptions are claimed, and any penalty is calculated on Schedule HC, "Health Care Information."

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MICHIGAN

Michigan Department of Treasury
Lansing, MI 48922

Member of Federal/State E-File program

General Information:	(517) 636-4486 (Individual income tax); Other contact information
Forms:	(517) 636-4486 (option 2), Forms
Web site:	MI Department of Treasury
Refund Status:	Status
Electronic Filing:	Michigan Fast File

State filing addresses:

Payment enclosed
Michigan Department of Treasury
Lansing, MI 48929

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

E-File Information	Taxpayers may file electronically via Michigan E-File. Tax preparers who complete 11 or more individual income tax returns are required to e-file all eligible returns. If the taxpayer chooses to complete Form MI-8453, tax sites should retain Form MI 8453 and all supporting documents on file for six years. Form MI-8453 should not be mailed to Treasury. Additional information is available here.
Who must file?	All residents, part-year residents, and non-residents with Michigan-source income (except as noted below) must file if they owe tax, are due a refund, or their AGI exceeds their exemption allowance. A resident who files a Federal return should file a Michigan return, even if **not** owing Michigan tax. This will eliminate unnecessary correspondence from Treasury. A resident is required to file a Michigan income tax return if the federal adjusted gross income (AGI) is greater than the personal exemption amount on the Michigan income tax return (MI-1040). Part-year and nonresidents must file if they have any Michigan income, unless they are a resident of a state with a reciprocal agreement with Michigan (see below).
What forms to file?	All individual taxpayers file MI-1040. Part-year and nonresidents use Schedule NR to apportion income.
Requirements for Residency	You are a resident of Michigan if your permanent residence is there. You are part-year resident if during the tax year you moved your permanent residence into or out of Michigan. A temporary absence, such as spending the winter in a southern state, does **not** make you a part-year resident. Exception: Residents of states having reciprocal agreement with Michigan (Illinois, Indiana, Kentucky, Minnesota, Ohio, and Wisconsin) are not required to pay tax to Michigan on income earned in Michigan. They pay tax to their states of residency. A resident of a reciprocal state who claims a refund of Michigan withholding tax must file a Schedule NR along with an MI-1040. A resident of a reciprocal state who had business activity, net rents and royalties from real and tangible personal property, winnings from

	lottery, casino or licensed horse tracks located in Michigan must file an MI-1040 and allocate or apportion.
Exemptions	**Tier 2 Michigan Standard Deduction.** If the older of you or your spouse (if married filing jointly) was born during the period January 1, 1946 through December 31, 1952, and reached the age of 67, you may deduct \$20,000 for single or married filing separately filers or \$40,000 for joint filers against all income, rather than against pension and retirement income. However, military pay qualifying as a subtraction from income must also be subtracted from the Standard Deduction. **Tier 3 Michigan Standard Deduction**. If the older of you or your spouse (if married filing jointly) was born during the period January 1, 1953 through January 1, 1956, and reached the age of 67 on or before December 31, 2023, you may be eligible for a Tier 3 Michigan Standard Deduction. You are considered 67 the day before your 67th birthday. This deduction is up to \$20,000 for a return filed as single or married filing separately, or up to \$40,000 for a married filing jointly return. If the older of you or your spouse (if married filing jointly) was born on or after January 1, 1956 but before January 2, 1961, have reached age 62 and receive Social Security exempt retirement benefits due to employment with a governmental agency, you may be eligible for a retirement and pension deduction. For more information see *Michigan Pension Schedule* (Form 4884). For tax year 2023, the personal and stillbirth exemption allowance is \$5,400, the special exemption allowance for deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled is \$2,900 and the exemption allowance for qualified disabled veterans is \$400. Senior citizens born before 1946 may be able to deduct part of their interest, dividends, and capital gains that are included in AGI. For 2023, the deduction is limited to a maximum of \$13,712 for single filers and \$27,424 for joint filers. See Michigan Schedule 1 instructions beginning on page 13 for details. For more information, go here.
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.) Nonetheless, most interest, dividends, capital gains, and other income that a Michigan resident receives is subject to Michigan tax. Compensation from the U.S. Public Health Service, contracted employee pay and civilian pay are not considered military pay.
Spouses and Community Property	Michigan is not a community property state. Under the Federal Military Spouses Residency Relief Act, a spouse of a Servicemember may be exempt from Michigan income tax on income from services performed there if (1) the Servicemember is present in Michigan in compliance with military orders; (2) the spouse is there solely to be with the Servicemember; and (3) the spouse maintains a domicile in another state. A military spouse whose permanent residence is Michigan should include income earned in another state on the Michigan Income Tax return. A Michigan military spouse may not claim a credit for the income taxes paid to another state. The military spouse must file a non-resident return with the other state to obtain a refund of taxes paid to that state. Beginning with tax year 2010, if the non-military employer of a Michigan military spouse in another state does not file Michigan withholding (and most will not), the Michigan taxpayer should make estimated payments to avoid penalty and interest for underpayment of estimates. The taxpayer may

	be able to request their employer(s) withhold Michigan taxes, or request that no taxes be withheld from their salary and wages for the other state.
Income Exclusions	May exclude military and Michigan National Guard retirement benefits from income.
Capital Gains/Losses	Taxed as ordinary income.
Retirement Income/Survivor Benefits	Military retirement benefits paid to retirees of the armed forces of the United States for services performed while a member of the armed forces are exempt from Michigan income tax. Military retirement benefits may be deducted to the extent they are included in federal adjusted gross income. As with other pensions, only the participant, or in the case of death or disability, their surviving spouse, may claim the subtractions. Michigan will not tax military survivor benefits that are exempt from federal income tax and are not included in federal adjusted gross income. Survivor benefits that are classified as military compensation or military retirement pay may be deducted to the extent they are included in federal adjusted gross income for the surviving spouse only. Military retirement benefits must be reported on the Schedule W even if no Michigan tax was withheld.
Deadline/Extensions	Deadline to avoid a penalty your return must be postmarked by April 15, 2024. United States military personnel serving in a combat zone on April 15, 2024, will be given 180 days after leaving the combat zone to file their federal and state tax returns and will be exempt from penalties and interest. When e-filing, servicemembers serving in combat zones should enter the words "*Combat Zone"* in the preparer notes. When filing a paper return, print "Combat Zone" in ink on the top of page 1 of the MI-1040. Visit Treasury's Web site at Michigan Dept. of Treasury for more information.
Use Tax	Michigan has a use tax of 6% on purchases made outside of Michigan. Use tax is due on catalog, telephone, or Internet purchases made from out-of-state sellers as well as purchases while traveling in foreign countries when the items are to be brought into Michigan. Use tax must be paid on the total price (including shipping and handling charges). Many Internet retailers charge tax on sales to Michigan residents. Taxpayers should review their records to determine if the online retailer charged tax at the time of sale. If the Michigan tax was paid at 6%, no additional tax would be due.
Special Military Processing	MI does not tax military pay. Use Form MI-1040 and Schedule 1 to subtract military pay. The 2023 exemption for taxpayers who either have a service-connected disability or have a dependent with a service-connected disability is $400.
Same-Sex Marriage	Per the Supreme Court in *Obergefell v. Hodges*, June 26, 2015, same-sex married filers have same filing options as heterosexual married filers. As of June 26, 2015, same-sex spouses who file Michigan income tax returns and who are married under the laws of the State of Michigan or under the laws of another state must claim either "married filing jointly" or "married filing separately" status on a Michigan income tax return. If the spouses file a joint federal income tax return, they must also file a joint Michigan return. If the spouses did not file a joint federal return, they may choose to file separately or jointly. Michigan income tax returns may be amended to claim "married filing jointly" if the same sex spouses choose to do so, but the Department will not require amended returns. If an amended return is filed, refunds will only be issued if the return is filed within 4 years of the date of the original return date.

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MINNESOTA

Minnesota Department of Revenue
600 N. Robert St
St. Paul, MN 55146

Member of Federal/State E-File program

General Information:	(651) 296-3781, (800) 652-9094
Forms:	Forms
Refunds:	Refund Status; (651) 296-4444 (metro); (800) 657-3676 (elsewhere)
Web site:	Department of Revenue
Electronic Filing:	E-filing Webpage
Military Service Members Information Hub	Links to all relevant info, including Minnesota's military credits, special tax relief, residency, etc.

State filing address:

Minnesota Individual Income Tax
Mail Station 0010
St. Paul, MN 55145-0010
You can also pay by phone at 1-800-570-3329

E-File Information	See E-Filing page for options. If you do not want your preparer to file your return electronically, check the appropriate box at the bottom of the return. Preparers who filed more than 10 Minnesota returns last year are required to electronically file all Minnesota returns, unless you indicate otherwise. Taxpayers can pay online on the Minnesota Department of Revenue website. Online Payment.
Who must file?	Any Minnesota resident, part-year resident and nonresident with income or earnings from Minnesota totaling at least $13,825 ($27,650 for a joint return). Taxpayers age 65 or older must file if gross income is at least $15,675 for a single taxpayer, $29,100 if one spouse is age 65, and $30,550 if both spouses are 65 or older.
What forms to file?	Taxpayers file Form M-1; Part-year and nonresidents file Schedule M1NR.
Criteria for Residency	A resident is anyone who (or whose spouse) during the tax year was domiciled in Minnesota or lived in Minnesota for at least 183 days. This rule does not apply to active-duty military personnel. See Military Personnel – Residency, Income Tax Fact Sheet 5 for military specific rules. In brief: Resident military spouse: If you are the spouse of an active-duty military member who is stationed outside of Minnesota, all income you earned in another state is assignable to Minnesota. Nonresident military spouse: Per the MSRRA, income, even if earned in Minnesota, is exempt from Minnesota taxation provided one is living in Minnesota only to be with a spouse who is in the military, who is in Minnesota on military orders, and who shares a domicile (i.e., permanent

	home) with the spouse in another state. Nonresident spouses must apply for this exemption if they do not want Minnesota withholding taken out of their pay. Reciprocity agreements: Minnesota has reciprocity agreements with Michigan and North Dakota, under which any resident of either of these states is entitled to subtract any earnings from Minnesota from income reported to Minnesota.
Deductions	Minnesota uses same amounts as federal return, but personal deduction based on filing status and number of dependents. Includes active-duty and reservist pay. See the M1 Instructions.
Capital Gains/Losses	Generally, follows federal rules for including capital gain net income in gross income, but Minnesota does not have special rates for capital gains. This income is taxed the same as ordinary income.
Retirement Income	Military pensions may qualify for a Minnesota credit or for a subtraction. The Credit for Past Military Service is available if adjusted gross income is less than $37,500, the taxpayer has separated from service by the end of the year and served at least 20 years, or has a service-connected disability that is 100 percent total and permanent (as rated by the U.S. Department of Veterans' Affairs), or was honorably discharged and receives a pension or other retirement pay for service in the military. See Credit for Past Military Service. In some cases, the subtraction provides a better benefit. Minnesota tax treatment is more complicated than most states. See Military Pension Subtraction.
Deadline/Extensions	April 15, 2024. If you are active-duty military in a presidentially designated combat zone or contingency operation, you may file and pay your Minnesota income taxes up to 180 days after the last day you are in the combat zone or the last day of any continuous hospitalization for injuries sustained while serving in the combat zone. When you file your Minnesota income tax return, enclose a separate sheet stating that you were serving in a combat zone. If you are stationed outside the United States but not involved in combat zone operations, you have until October 15, 2024 to file your return, but must pay at least 90% of your Minnesota income tax owed by April 15, 2024 in order to avoid a penalty. You must then pay any remaining tax by October 15, 2024.
Military pay	Military pay, both active duty and Reserve/National Guard, are not taxable in Minnesota and may be subtracted from income taxable by Minnesota on Schedule M1M. Civilian employees of the military or state military employees cannot take this subtraction regardless of where the income was earned. If you had nonmilitary income taxed by another state while you were a Minnesota resident, you may qualify for a credit for taxes paid to another state (see Schedule M1CR, *Credit for Income Tax Paid to Another State*; see Schedule M1RCR, *Credit for Income Tax Paid to Wisconsin* if you paid nonmilitary income taxes to Wisconsin). Military members who are Minnesota residents are eligible for a refundable credit of $120 for each month or partial month they served in a combat zone or hazardous duty area. The credit can be claimed online (Online Credit) or by mailing Form M99 separate from the tax return; More information. The credit for months served in a combat zone from January 1, 2020, to December 31, 2020, will expire October 15, 2024.

Use Tax	Taxpayers who purchase more than $770 of items for personal use outside of Minnesota and do not pay sales tax may owe use tax. Generally, the use tax is the same rate as the state sales tax (including local sales tax). A taxpayer may owe use tax on purchases made: • Over the Internet, by mail order, etc., and the seller doesn't collect Minnesota sales tax, • In a state or country that does not collect Minnesota sales tax, or • From an out-of-state seller who properly collects another state's sales tax at a rate lower than Minnesota's. (In this case, the taxpayer owes the difference between the two rates.) To learn how to report use tax, go to: Sales and Use Tax.
Homestead Credit Refund/ Renter's Property Tax Refund	Minnesota homeowners and renters can claim a property tax refund by filing a property tax refund return. The due date is August 15, and the claim can be filed up to a year late. Property tax refund.

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MISSISSIPPI

Mississippi Department of Revenue
Mailing Address: P.O. Box 1033
Jackson, MS 39215-1033
Physical Address: 500 Clinton Center Drive Clinton, MS 39056

Member of Federal/State E-File program

General Information:	Phone: (601) 923-7700; Fax: (601) 923-7714
Income Tax FAQs:	FAQs
Income Tax Forms:	Online Forms; Pick-up from District Offices or MS Public Libraries
Web site:	Department of Revenue; Individual Income Tax
Refund Status:	(601) 923-7801 (24 hours); (601) 923-7700 (Daily Phone 8am-5pm); Where's My Refund; Verify My Refund; Verify My Identity
Electronic Filing:	(601) 923-7582 Online Filing

Mail-in Options:

Return with Payment or No Tax Due	***Return Requesting a Refund***
Mississippi Department of Revenue P. O. Box 23050; Jackson, MS 39225-3050	Mississippi Department of Revenue P.O. Box 23058; Jackson, MS 39225-3058
Payment without Return: ***(Include Payment Voucher Form 80-106)***	***Appeals to Review Board*** *Phone: (601) 923-7440; Fax: (601) 923-7844*
Mississippi Department of Revenue P.O. Box 23192; Jackson, MS 39225-3192	Mississippi Department of Revenue P. O. Box 22828; Jackson, MS 39225

What is the due date?	The normal due date of the Mississippi individual income tax return mirrors the due date of the federal income tax return. The due date for filing the 2023 Mississippi individual income tax returns is April 15, 2024. Anyone who requests an extension of time to file has until October 15, 2024 to file the return. Please note that the extension of time is for filing the return, not paying the tax. Any tax due should be paid on or before April 15, 2024 in order to avoid penalty and interest.
How to file an extension?	If you receive an extension of time to file your federal income tax return, you are automatically allowed an extension of time to file your Mississippi income tax return. You will need to attach a copy of your request for federal extension (IRS Form 4868) with your Mississippi income tax return when you file. An extension of time to file does not extend the time to pay any tax due. To avoid interest and penalty charges, you should pay your tax by the due date of the return.

Mississippi

E-File Information	Mississippi will begin accepting electronically filed returns on January 29, 2024. Everyone is encouraged to file electronically. If you file by paper, the most common return forms are available in your public library. For information and electronic filing options, see the state's E-file Program or Online Filing page.
Do I have to file a Mississippi tax return?	**You should file a Mississippi Income Tax Return if any of the following statements apply to you**: • You have Mississippi income tax withheld from your wages (other than Mississippi gambling income). • You are a non-resident or part-year resident with income taxed by Mississippi (other than gambling income). • Single resident taxpayers – you have gross income in excess of $8,300 plus $1,500 for each dependent. • Married resident taxpayers – you and your spouse have gross income in excess of $16,600 plus $1,500 for each dependent. • Minor resident taxpayers – you have gross income in excess of $8,300. • Residents working outside of Mississippi – you must file a Mississippi return and report the total gross income regardless of the source. • Residents working outside of the United States – you must file a return and report the total gross income if you are a Mississippi resident employed in a foreign country on a temporary or transitory basis. If you qualify to exclude foreign wages for federal purposes, enter the amount as a deduction on schedule N and attach IRS Form 2555. • Deceased taxpayer – if you are a survivor or representative of a deceased taxpayer, you must file a return for the taxpayer who died during the tax year on or before the 2023 return is due. For more information on the filing requirements of a deceased taxpayer, see the "Death of a Taxpayer" section of this booklet. **Note**: If you are not required to file a Mississippi return, but you received a W-2 form stating you had Mississippi tax withheld, you must file a Mississippi return to get a refund of your Mississippi withholding.
Criteria for Residency	An individual who maintains a home, apartment or other place of abode in Mississippi, or who exercises the rights of citizenship in Mississippi by meeting the requirements as a voter or who enjoys the benefits of homestead exemption, is a legal resident of the State of Mississippi and remains a resident although temporarily absent from the state for varying intervals of time. An individual remains a legal resident of Mississippi until citizenship rights are relinquished and a new legal residence is established. Changes in driver's license, vehicle tags, voter registration, and property taxes show intent to change legal residence. Residents should file using Form 80-105. If you moved into or out of Mississippi in 2023, you are considered a part-year resident and must file the Non-Resident/Part-Year Resident Return Form 80-205. You will be taxed only on income earned while a resident of Mississippi and you will prorate your deductions and exemptions.
Exemptions	**Married – Filing Joint or Combined Return:** Exemption = $12,000; Standard Deduction = $4,600 **Married – Deceased Spouse 2023:** Exemption = $12,000; Standard Deduction = $4,600

Mississippi

	Married – Filing Separate Returns: Exemption = $6,000; Standard Deduction = $2,300 **Head of Family:** Exemption = $8,000*; Standard Deduction = $3,400 **Single:** Exemption = $6,000; Standard Deduction = $2,300 **Dependent – other than self or spouse**:** Exception = $1,500 **Taxpayer over 65:** Exception = $1,500 **Spouse over 65:** Exception = $1,500 **Taxpayer blind:** Exception = $1,500 **Spouse blind:** Exception = $1,500 *Note: The additional $1,500 will be allowed in the calculation of the dependent exemption amount entered on line 10. **Note: For each dependent claimed, you must provide the name, social security number and relationship of that dependent to you. A dependent is a relative or other person who qualifies for federal income tax purposes as a dependent of the taxpayer. A dependency exemption is not authorized for yourself or your spouse. If you have filed as Head of Family, you must have at least one qualifying dependent listed. For more information see the Income Tax Instructions.
Mississippi Tax Rates	Mississippi has a graduated income tax rate. These rates are the same for individuals and businesses. There is no tax schedule for Mississippi income taxes. The graduated income tax rate for 2023 is: • 0% on the first $10,000 of taxable income. • 5% on all taxable income over $10,000.
Mississippi Tax Freedom Act of 2022 (Mississippi H.B. 531)	**Effective for tax year 2023.** On April 5, 2022, Mississippi's Governor signed into law H.B. 531 - Mississippi Tax Freedom Act of 2022 which eliminated the current 4% tax rate beginning in 2023, The 4% tax rate covered individuals with taxable income between $5,000 and $10,000, The law will also reduce the 5% tax rate (covering individuals with taxable income in excess of $10,000) as follows: • 4.7% in 2024 • 4.4% in 2025 • 4.0% in 2026
I am active in the United States military. Is my income taxable to Mississippi?	Military pay is subject to income tax to the state that is your home of record. If you entered the military in Mississippi, you are presumed to be a resident of Mississippi unless you change that designation.
Military Residency Status	**Mississippi Resident** - If an individual enters the Armed Forces when he or she is a Mississippi resident, he or she does not lose Mississippi residency status, even if absent from Mississippi on military orders. These service members are subject to the same residency requirements as any other Mississippi residents and are required to file a Mississippi income tax return. **Non-Resident -** If a service member is not a Mississippi resident but is stationed in Mississippi by military orders, his or her military income is **not** subject to Mississippi income tax. However, if he or she has income subject to Mississippi tax, file Form 80-205 (Non-Resident Form). Mississippi does

	tax other income earned in this state by a service member. See also the Military Spouses Residency Relief Act (MSRRA) discussed below.
Military Pay Exemptions	Income paid to a member of the armed forces as additional compensation for hazardous duty pay in a combat zone (designated by the President) is exempt from Mississippi Income Tax. The first $15,000 of salary received by those serving in the National Guard or reserve forces is excluded from income. Compensation which qualifies for exclusion includes payment received for inactive duty training (monthly or special drills or meetings,) active-duty training (summer camps, special schools, cruises,) and for state active duty (emergency duty.) This salary exemption applies to both residents and non-residents filing Form 80-105 and Form 80-205, respectively.
Non-Military Spouse	If you are a non-resident and have earned income in Mississippi you are required to file a nonresident tax return and pay taxes on the income earned in Mississippi, unless you qualify for the Military Spouses Residency Relief Act.
Do I need to file a Mississippi income tax return if I am living with my military spouse outside of Mississippi?	If you are a Mississippi resident, living with your military spouse stationed outside Mississippi, and earning income outside Mississippi, you are considered a Mississippi resident unless you have taken steps to change your domicile to another state, as discussed above. If you earned income that was taxed by another state, you may be able to claim a credit for that tax on your Mississippi return.
Income Exclusions	Mississippi does not tax benefits received from Social Security, Railroad Retirement Public Welfare assistance, Veterans' Administration payments or workers' compensation. Any portion of such income, which may be taxed under federal law, is not subject to Mississippi's income tax. Since Mississippi does not tax Social Security benefits, the deductions related to that income such as Medicare tax withheld are not allowed. Generally, retirement income, pensions and annuities are not subject to Mississippi Income tax if the recipient has met the retirement plan requirements. Early distributions are not considered retirement income and may be subject to tax. House Bill 1748 (2020 Legislative Session) amended Miss. Code Ann. §27-7-15 to revise the definition of gross income to exclude (1) amounts received as loans, advances and/or grants under the Federal Coronavirus Aid, Relief and Economic Security (CARES) Act, (2) any and all canceled indebtedness provided for under the CARES Act, (3) amounts received as payments (MS COVID-19 Business Relief Payments) under Section 4 of Senate Bill 2772 (2020 Regular Session) and (4) amounts received as grants under the 2020 COVID-19 Mississippi Business Assistance Act. Also, see the "Military Pay" section discussed above.
Capital Gains/Losses	Long-term capital gains are considered taxable income; however, Mississippi exempts the gain from the sale of authorized shares in financial institutions domiciled in Mississippi. Gains are also exempted on domestic corporations or partnership interests in domestic corporations or partnership interests in domestic limited partnerships and domestic limited liability companies that have been held for more than one year. Any gain that would otherwise be excluded shall first be applied against, and reduced by, any losses incurred in the year of the gain or within two (2) years preceding or subsequent to the gain.

	Mississippi generally follows the federal rules governing capital losses. Capital losses are limited to $3,000 per year.
Retirement Income	Generally, retirement income, pensions and annuities are not subject to Mississippi Income tax if the recipient has met the retirement plan requirements. Early distributions are not considered retirement income and may be subject to tax. Mississippi does not tax benefits received from Social Security, Railroad Retirement Public Welfare assistance, Veterans' Administration payments, or workers' compensation. Any portion of such income, which may be taxed under federal law, is not subject to Mississippi's income tax. Since Mississippi does not tax Social Security benefits, the deductions related to that income such as Medicare tax withheld are not allowed.
Deadline/Extensions	**Calendar year returns for 2023 must be filed no later than April 15, 2024**. If you will receive a refund or will not owe any additional tax, Mississippi will allow you the same time to file your return as allowed by federal. However, if you owe additional taxes, you must remit the tax due with Form 80-106, on or before the due date of the return. The authorized extension of time to file does not extend the time for payment of tax due. Interest and penalty will apply on any underpayment of tax. See the "Interest and Penalty Provisions" section of the 2023 Instructions. An **installment agreement** is available to taxpayers who have a tax liability of at least $75. For details, see page 21 of the 2023 Instructions. In order to qualify for the installment agreement, the return must be filed on or before the due date, or any extensions allowed, and Form 71-661 must be submitted with the return. You (and your spouse if filing a joint return) must have filed all required income tax returns and paid all taxes due for the past five years, and you cannot have previously entered into an installment agreement during the past five years There are two types of installment agreements for taxpayers that have a tax liability: 1) **Tax liability of $75 but no more than $3,000** - The installment agreement allows you to pay the amount due in twelve equal monthly installments. 2) **Tax liability exceeding $3,000** and an installment agreement with the Internal Revenue Service (IRS) for the same tax year - The installment agreement allows you to pay the amount due in sixty equal monthly installments. You must attach a copy of the approved installment agreement notification from the IRS. The agreement may be terminated if any installment payment is not made timely. It may also be terminated if you do not pay any other tax liability when the liability is due.
Use Tax	If during 2023 you made out-of-state purchases of goods or services that you used, stored or consumed in Mississippi and did not pay sales taxes to any state, you are required to pay Mississippi Consumer Use Tax generally at a rate of 7% of the purchase price. More information about the use tax is available here.
Same-Sex Marriage	Per the Supreme Court in *Obergefell v. Hodges*, June 26, 2015, same-sex married filers have same filing options as heterosexual married filers. For tax years within the statute of limitations (three years from the due date of the return or three years after the granted extension date), amended returns will be accepted for married same-sex couples who originally filed "single" returns to file as "married filing jointly."

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MISSOURI

Missouri Department of Revenue
301 West High St.
Jefferson City, MO 65101

Member of Federal/State E-File program

General Information: (573) 751-3505; income@dor.mo.gov
Forms: Forms
Web site: Dept. of Revenue
Refund Status: Online - Return Inquiry System; Phone - (573) 751-3505
Missouri Department of Revenue Military Guide: Military DOR Reference Guide (Revised Jan 2024)
Military Income Tax FAQ
Military Liaison: (816) 236-9440; military@dor.mo.gov

State filing addresses:

Payment enclosed:

Missouri Department of Revenue
P.O. Box 329
Jefferson City, MO 65105-0329
Phone: (573) 751-7200
Fax: (573) 522-1762

Refund Expected or No Amount Due:

Missouri Department of Revenue
P.O. Box 500
Jefferson City, MO 65105-0500
Phone: (573) 751-3505
Fax: (573) 522-1762

E-File Information	For answers to MO e-file questions see FAQ: E-File. Starting with Tax Year 2017 MO has eliminated Form MO-8453. Signature requirements for Missouri Individual Income Tax e-file are fulfilled through the IRS e-file procedures.
Who must file?	You do not have to file if not required to file a Federal return. If you did file a Federal return, you still do not have to file a Missouri return if your Missouri adjusted gross income is less than $1,200 and you are Missouri resident, if your Missouri income is less than $600 and you are a nonresident, or if your Missouri adjusted gross income is less than the amount of your standard deduction. See 2023 Reference Guide, page 1. Home of Record – Missouri. If stationed in Missouri, you are required to file a Missouri individual income tax return if: you are stationed in Missouri due to military orders and you are entering or leaving the military and you spend 30 days or more in Missouri. The Missouri individual income tax return (MO-1040) must begin with your total federal adjusted gross income. Home of Record – Missouri & Stationed Outside Missouri. You are considered a nonresident for tax purposes and your military pay, interest, and dividend income are not taxable to Missouri if: you did not maintain permanent living quarters in Missouri during the year; you did maintain permanent living quarters elsewhere; and you did not spend more than 30

	days of the year in Missouri. If all requirements met, then complete Missouri Income Percentage (Form MO-NRI) and attach it to your Missouri individual income tax return (Form MO-1040). If your spouse remains in Missouri more than 30 days while you are stationed outside Missouri, your total income, including your military pay, is taxable to Missouri. Home of Record – Not Missouri. The military pay of nonresident military personnel stationed in Missouri due to military orders is not taxable to Missouri. If you are a servicemember and earned only military income while stationed in Missouri, complete a Military No Return Required web form at mytax.mo.gov/rptp/portal/business/military-noreturn. If you are not required to file a Missouri return, but you received a W-2 form indicating taxes withheld to Missouri, you must file a Missouri return to get a refund of your Missouri withholding.
What forms to file?	See Diagram on Page 6 of Missouri 2024 Military Reference Guide. All taxpayers may use long form MO-1040. Some may use short form MO 1040A. To apportion income between MO and other states, use MO NRI (supplemental form to MO-1040) for nonresidents or part year residents filing as nonresidents. Effective for the 2007 tax year and forward, military individuals who are not required to file a Missouri return can use the online application Military No Return Required. This form should be submitted to the Department by the return's due date. Submitting this online form timely should prevent the Department from sending a "Request for Tax Return" notice to a military individual. In the event informing the Department electronically is not possible and a notice from the Department is received, then submit a Form MO-NRI and sign the last page and attach a DFAS W-2 or LES showing your state of residence.
Requirements for Residency	You qualify as a Missouri resident if you have permanent living quarters in the state and spent more than 183 days of the taxable year in Missouri. Missouri will consider someone a non-resident if they were domiciled in MO, but didn't maintain permanent residence in Missouri, maintained a permanent place of abode elsewhere, and spent 30 days or less of the taxable year in Missouri.
Exemptions/Standard Deductions	For 2023, the standard deduction is $13,850 for single filers, $27,700 for married filers filing combined, $13,850 for married filers filing separate,, and $20,800 for head of household filers. The standard deduction is greater for taxpayers over the age of 65. Exemptions have been eliminated, except if filing status is Head of Household or Qualifying Widow(er) there is additional exemption of $1,400. If any filing status other than Head of Household or Qualifying Widow(er) is claimed on federal return, then no additional exemption may be claimed.
Military Pay	Active-duty military pay of a Missouri domiciliary stationed outside of Missouri may be deducted from taxable income if proper documentation is provided. Please attach a copy of your Leave and Earnings Statement and any other official document, such as your Military Orders, which validates how long you were in active duty status and the amount you earned in active duty status during 2023. Failure to attach the requested documentation may result in the disallowance of this deduction. A PDF of this documentation should be provided when filing your return electronically. If you have additional questions about this deduction, you may contact the Department's military liaison at military@dor.mo.gov. Complete Form MO-NRI and attach to Form MO-1040.
Spouses and Community Property	Not a community property state. The Servicemembers Civil Relief Act prevents military personnel from being taxed on their military income by

	any state other than the state they declare as their state of residence. The Military Spouses Residency Relief Act prevents income earned by Servicemembers' spouses from being taxed by any state other than the state they declare as their state of residence. See the MO Department of Revenue Military Reference Guide.
Capital Gains/Losses	Follows federal rules.
Retirement Income	Missouri law allows for a deduction for public pensions, private pensions, social security and social security disability payments and military pensions on the 2023 Missouri income tax return if certain income limitations are met. Complete **Form MO-A**, Part 1, line 10 (located in Form MO-1040 below), enter the total subtractions from federal adjusted gross income from Form MO-A, Part 1, line 18, on Form MO-1040, line 4. Beginning with tax year 2021, there is no longer a calculation for computing a military pension exemption on Form MO-A, Part 3, since 100% of military retirement benefits can be subtracted from federal adjusted gross income (the military retirement benefits must be included on your federal return, Line 5b). Please use Form MO-A, Part 1, Line 10 to claim your military subtraction.
Deadline/Extensions	Due date is April 15, 2024.
Military Extension of Deadlines – How to Qualify	The deadline for filing tax returns, paying taxes, or filing claims for refund, are automatically extended if either of the following statements is true: • You serve in the Armed Forces in a combat zone or you have qualifying service outside of a combat zone. A qualifying service outside of a combat zone is the service in direct support of military operations in the combat zone, and the service qualifies you for special military pay for duty subject to hostile fire or imminent danger. Other qualifying services would include if you were hospitalized while serving in a combat zone, or hospitalized after serving in the combat zone and have a wound, disease, or injury that happened while serving in the combat zone, or • You serve in the Armed Forces on deployment outside the United States away from your permanent duty station while participating in a contingency operation. A contingency operation is a military operation that is designated by the Secretary of Defense or results in calling members of the uniformed services to active duty (or retains them on active duty) during a war or a national emergency declared by the President or Congress.
Length of Military Extension	Your deadline for taking actions with the Missouri Department of Revenue is extended for 180 days after the last day you are in a combat zone, have qualifying service outside of the combat zone, or serve in a contingency operation (or the last day the area qualifies as a combat zone or the operation qualifies as a contingency operation). If you entered the combat zone or began serving in the contingency operation before the period of time to take the action began, your deadline is extended by the entire period of time you have to take the action.

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MONTANA

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

Member of Federal/State E-File program

General Information:	(406) 444-2830 (for hearing impaired), (406) 444-6900 (Helena), DORCustomerAssistance@mt.gov
Forms:	(406) 444-6900; Forms Directory
Web site:	Department of Revenue
Refunds:	(406) 444-6900 Where's My Refund?
Electronic Filing:	(406) 444-6900; Online Services

State filing addresses:

Payment enclosed:
Montana Department of Revenue
PO Box 6308
Helena, MT 59604-6308

Refund expected or no payment:
Montana Department of Revenue
PO Box 6577
Helena, MT 59604-6577

<table>
<tr><td>E-File Information</td><td colspan="3">Returns can be filed electronically through certain approved commercial tax preparers and possibly through free services for certain qualified individuals. Details about the filing options are found here and a list of Free File Alliance partners can be found here. Montana also has Taxpayer Access Point (TAP), a free service that gives individuals access to manage their accounts with the Montana Department of Revenue. To set up an account on TAP, you must have an existing tax Account ID with the Montana Department of Revenue or Montana Department of Justice. Your Account ID can be retrieved in two ways: (1) a letter from the Department of Revenue will have your Account ID in the upper right-hand corner; or (2) by calling the Department of Revenue at (406) 444-6900 and verifying your identity. Tax preparers and tax preparation services should give all receipts, e-file tax transmittal forms, and all supporting documents to clients for safekeeping for 5 years. Do not mail any e-file transmittal forms to the state unless requested by the Department of Revenue.</td></tr>
<tr><td rowspan="2">Who must file?</td><td colspan="3">In general, if you are a resident, non-resident, or part-year resident, you have to file a Montana individual income tax return when you have Montana source income and your federal gross income, excluding unemployment compensation, is equal to or greater than the corresponding amounts that are identified in the chart:</td></tr>
<tr><td>If your filing status is…</td><td>AND at the end of 2023 you were…</td><td>THEN you have to file a tax return if your federal gross income, excluding unemployment compensation was at least…</td></tr>
</table>

Montana

	Single, or married filing separately	Under 65	$5,540
		65 or older	$8,500
	Head of household	Under 65	$11,080
		65 or older	$14,040

<table>
<tr><td rowspan="4"></td><td rowspan="3">Married filing jointly with your spouse</td><td>Both under 65</td><td>$11,080</td></tr>
<tr><td>One spouse 65 or older</td><td>$14,040</td></tr>
<tr><td>Both spouses 65 or older</td><td>$17,000</td></tr>
<tr><td colspan="3">You are entitled to an additional exemption if you or your spouse is blind. Increase your federal gross income by $2,960 to determine if you are required to file.</td></tr>
<tr><td>What forms to file?</td><td colspan="3">All taxpayers filing Montana income tax returns must use Form 2 which can be downloaded here. The Instructions for Form 2 can be downloaded here.</td></tr>
<tr><td>Criteria for Residency</td><td colspan="3">You are a resident of Montana for individual income tax purposes if you live in Montana or if you maintain a permanent home in Montana, i.e., a dwelling place you habitually use as your home, whether or not you own it and whether or not you may someday leave. You do not lose your Montana residency if you leave the state temporarily with the intention of returning. Your Montana residency is lost when you move outside of Montana with no intention of returning. Unless there is a specific exception under Montana law, if you establish Montana residency for any other purpose, you are considered a Montana resident for income tax purposes.

If you are married and only one spouse is a Montana resident, you must file separate returns.

In general, if you are a military service member, or the spouse of a military service member, and are located in Montana solely in compliance with military orders, you do not acquire residency status in Montana.

Under the Servicemembers Civil Relief Act, a nonresident spouse of a service member who is a resident of Montana may choose to become a resident of Montana. This change is irrevocable until such time resident is established in another state.

Montana has an income tax reciprocity agreement with the state of North Dakota that allows a resident of one state to be exempt from wage withholding and individual income tax on compensation received for work performed in the other state. For additional details, see 2023 Instructions at page 7.</td></tr>
<tr><td>Exemptions</td><td colspan="3">Personal exemptions are $2,960 per exemption. See line 16 of Form 2. Taxpayers can generally claim an exemption for themselves, their spouse (unless filing separately), for dependents, and additional exemptions are available for individuals who are blind and/or 65 years of age and older. For additional details, see 2023 Instructions at pages 8-9.</td></tr>
<tr><td>Military Pay</td><td colspan="3"><u>Exempt Military Income</u>

You can subtract military pay from your adjusted gross income if:
• It comes from basic, special, and incentive pay from active duty in the regular armed forces, or
• It is National Guard or reserve salary from a contingency operation (10 USC 101) or homeland defense activity (32 USC 901), or
• It is a combat zone exclusion, included on your Form W-2, Box 1.</td></tr>
</table>

	○ If you are a commissioned officer, you can exclude additional combat zone pay if: ▪ You could not exclude all of your combat zone wages because it exceeded the enlisted pay for each part of the month you served in a combat zone, or ▪ If you were hospitalized as a result of your combat zone service. If you claim this exemption, you must include verification of your military status such as your military orders with your income tax return. **Non-exempt Military Income** You cannot claim a military exemption if your military income is any of the following: • Pay for annual or inactive duty training unless it is part of a *contingency operation* (10 USC 101) or *homeland defense activity* (32 USC 901); • Pay for being a member of a reserve component unless it is part of a *contingency operation* (10 USC 101) or *homeland defense activity* (32 USC 901); • Your salary as a member of the National Guard engaged in Active Guard and Reserve (AGR) duty; or • Retirement, retainer, equivalent pay, or allowances.
Spouses and Community Property	Montana is not a community property state. If you are married and only one spouse is a Montana resident, you must file separate returns (status is married filing separately). Under the Servicemembers Civil Relief Act, a nonresident spouse of a service member who is a resident of Montana may choose to become a resident of Montana. This change is irrevocable until such time resident is established in another state. In general, if you are a military service member, or the spouse of a military service member, and are located in Montana solely in compliance with military orders, you do not acquire residency status in Montana. If you are a servicemember located in Montana solely in compliance with military orders, you retain residency in the state in which you were a resident before moving to Montana and your military compensation is not Montana source income. Under the Federal Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from Montana income tax on income derived from services performed in Montana. You qualify for relief if the following conditions are met: (1) you are the spouse of a nonresident military servicemember, (2) you are in Montana solely to be with your spouse who is serving in compliance with military orders, and (3) both spouses are residents of the same state. If all 3 conditions are met, compensation for personal services earned in Montana are not sourced to Montana and instead remains taxable in your state of residency. However, other types of income (for example, rental income) may be sourced to Montana.
Income Exclusions	Social Security payments: Social Security Benefits, or a portion thereof, may be excludible from income for certain individuals. To determine if they are excludible from income, complete Taxable Social Security Benefits Schedule found on page 6 of Form 2. Additional information can be found in the Form 2 Instructions for 2023 at pages 19 through 30.

Montana

Income Deductions	You must choose between taking the standard deduction or itemizing deductions. Spouses, including spouses filing separately, must use the same deduction (both must use the standard deduction or both must itemize deductions). To determine which is more beneficial, complete the Standard Deduction Worksheet and the Itemized Deductions Schedule on page 7 of Form 2. If you elect to itemize your deductions, you must mark the box and include page 7 of Form 2 with your return.
Capital Gains/Losses	Enter the same amount of your capital gain or loss that you reported on your federal income tax return. Married taxpayers who filed jointly for federal tax purposes but separate Montana tax returns may allocate the amount of losses shown on the federal joint return between the spouses. If you and your spouse jointly held the property, you must split the income equally between both spouses unless you and your spouse can show a different proportional ownership.
Retirement Income	Certain taxpayers may qualify for an exemption applicable to retirement income. For 2023, the exemption is limited to $5,060 of retirement pay per taxpayer, and the limit is reduced by $2 for every $1 your 2023 federal Adjusted Gross Income exceeds $42,140, regardless of your filing status. However, early distributions from a retirement account do not qualify. For additional details, see 2023 Instructions at page 27.
Deadline/Extensions	Due April 15, 2024. Montana law follows federal law with respect to the time allowed for filing a return. Therefore, the extension of time to file your Montana tax return is the same for filing your federal tax return. Note that an extension to file is not an extension to pay taxes due. <u>Military Active-Duty Extension</u> If you or your spouse is on active duty in the regular armed services, and is serving in a combat zone or in a contingency operation, you (and/or your spouse) receive an extension of time to file your Montana tax return and pay any tax, that is the same as the extension you receive for your federal tax return. According to IRS Publication 3, if you or your spouse is on active duty in the regular armed services and is serving in a combat zone or in a contingency operation, the due date for filing your Montana tax return and paying any tax is extended to up to 180 days after your last day in a combat zone. If you are filing your tax return under this provision, clearly write on the top of Montana Form 2, using red ink, "Combat zone or contingency operations extension," and file your tax return within 180 days after your last day in a combat zone. This is an extension to file and pay, so if you file within the 180 days, you are not assessed any penalties or interest.
Same-Sex Marriage	Per the Supreme Court *in Obergefell v. Hodges*, June 26, 2015, same-sex married filers have same filing options as heterosexual married filers. Couples who were married prior to 2014 may amend prior filings for any year they were married that is still open under the statute of limitations.

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NEBRASKA

Department of Revenue
P.O. Box 94818
Lincoln, NE 68509-4818

Member of Federal/State E-File program

General Information:	(800) 742-7474 in Nebraska or Iowa; 402-471-5729 elsewhere
Forms:	Forms
Web site:	Department of Revenue
Refund Status:	(402) 471-5729 and (800) 742-7474 Refund Status
E-file help desk:	(402) 471-5729 and (800) 742-7474

State filing addresses:

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

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

E-File Information	Nebraska Online Services. Nebraska asks that you provide the requested Nebraska driver's license or state-issued ID card information when completing the taxpayer's tax return. Providing this information is voluntary, but helps protect from identity theft and may also lead to quicker processing of the tax return. The Armed Forces Tax Council (all military branches) and OJAG, Code 16 (Navy) require retention of this form and essential documents until December 31st of the year the return was filed.
Who must file?	Residents must file if they were required to file a federal return, or if they have more than $5,000 in net Nebraska adjustments to federal adjusted gross income. Nonresidents or partial year residents must file if they had any income derived from or connected with Nebraska sources. See Instructions.
What forms to file?	All taxpayers use 1040N. Partial-year residents also file Nebraska Schedule III.
Requirements for Residency	A resident is an individual whose domicile is in Nebraska, or an individual who is physically present in this state and maintains a permanent place of abode within this state for an aggregate of more than six months. Nebraska residency will be determined by Nebraska law. If an individual maintains a permanent place of abode in Nebraska and is present in Nebraska for at least 183 days during the tax year, that individual is a Nebraska resident even if domiciled in another state. For this purpose, Nebraska considers any part of a day spent in Nebraska as a day spent in the state. A partial-year resident is an individual who is a resident for part of the year, but less than the entire year (as defined in the preceding paragraph). To be

	a partial-year resident, a taxpayer must change domicile during the year, either moving into or out of Nebraska.
Exemptions	The personal exemption credit for 2023 is $157 per exemption. The personal exemption credit is only for Nebraska residents and includes the taxpayer, their spouse and dependents. If the taxpayer or their spouse can be claimed as another person's dependent, the personal exemption will not be allowed for that individual. If you filed a "married, filing jointly" federal return and elect to file a "married, filing separately" return for Nebraska because one spouse is a resident of Nebraska and the other is not, a federal return must be computed for each taxpayer as if "married, filing separately" federal returns had been filed. The taxpayer claiming the child tax credit or dependent credit on the reworked federal return must have earned more than half of the income used to support the family. For example, if a couple has three children, a taxpayer earning one-third of the income cannot claim any of the family's three children. Support payments are presumed to go to all children equally. The recalculated federal return information is used to determine the Nebraska personal exemptions that can be claimed on each "married, filing separately" Nebraska return.
Military Pay	Active-duty military pay is taxed only by the state where you are a legal resident. Thus, active-duty military pay of a Nebraska resident is taxed only by Nebraska. Nebraska income tax is imposed on the total federal adjusted gross income (AGI) of a Nebraska resident who is a member of the uniformed services, regardless of where the income is received. Military pay received by a nonresident servicemember stationed in Nebraska is not subject to Nebraska income tax. Other income derived from Nebraska sources by a servicemember, such as income earned from a separate job not connected with the servicemember's military service, is subject to Nebraska income tax. See NE Military Servicemember's Information Guide. Check the box "Active Military" on Form 1040N if you or your spouse were active military service members at any time during 2023 (including National Guard or Reserve personnel called to active duty).
Spouses and Community Property	Nebraska is 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 for Nebraska state income tax. Under the Federal Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from Nebraska income tax on income from services performed there if (1) the Service member is present in Nebraska in compliance with military orders; (2) the spouse is there solely to be with the Service member; and (3) the spouse is a legal resident of the same state as the Service member. See: Military Members FAQ. Such a spouse's income earned while accompanying the servicemember to Nebraska is only taxable in the spouse's state of legal residence. The VBTA amended the MSRRA by adding an election to allow the military servicemember's spouse to claim the military servicemember's state of residency for tax purposes for any taxable year of the marriage. If this election is made, the income earned by the spouse accompanying the servicemember to Nebraska would only be taxable in the service member's state of legal residence. For non-resident spouses of servicemembers where both spouses are legal residents of the *same* state outside of Nebraska: Qualified spouse may be

	due a refund of Nebraska income tax withheld in 2023. To receive this refund of Nebraska tax, a NE income tax return, Form 1040N, must be filed, along with a Schedule III – Computation of NE Tax for Nonresidents and Partial-Year Residents Only. On line 65 of Schedule III, write "Exempt Nonresident Military Spouse," and enter zero as the amount of Nebraska source income. Qualified spouses must complete and file the Nebraska Nonresident Employee Certificate for Allocation of Withholding Tax, Form 9N, with their employers. On Form 9N, check the box certifying that they are a qualified spouse. If the employer has done any withholding for 2023, an adjustment can be made on a future paycheck to refund this prior withholding. The form can be accessed at: Form 9N. If claiming exemption from withholding, the Form 9N is effective for one calendar year. A new Form 9N must be completed and given to *each* employer *each* year to maintain exempt status for the following tax year. If, during the year, the spouse no longer meets the requirements for exemption, the spouse must complete a new Form 9N.
Standard Deductions	All taxpayers are allowed the larger of the Nebraska standard deduction or federal itemized deduction, minus state and local income taxes claimed on Federal Schedule A. The 2023 standard deduction is $7,900 for single or married filing separately taxpayers; $15,800 for married filing jointly and qualifying surviving spouse with dependent children taxpayers; and $11,600 for head of household taxpayers. If the standard deduction is used on the federal return, then the Nebraska standard deduction must be used on the Nebraska return. See pages 8-9 of Form 1040N Booklet.
Capital Gains/Losses	Follows federal rules.
Retirement Income	All military retirees may exclude 100% of the military retirement benefits from the income subject to Nebraska income tax to the extent included in federal AGI. Military retirement benefit is defined as "retirement benefits that are periodic payments attributable to service in the uniformed services of the United States for personal services performed by an individual prior to his or her retirement." Such military retirement benefits include military retirement benefits reported on the IRS Form 1099-R issued by either the U.S. Department of Defense or the U.S. Office of Personnel (OPM). If the Form 1099-R was issued by OPM, attach documentation from the U.S. Government to support the amount of retirement benefits related to your uniformed service versus you civilian service. This exclusion includes retirement and annuity payments to a spouse, former spouse, or child that are based on another individual's military service provided the benefit is reported on the taxpayer's Form 1099-R issued by the DOD or OPM.
Deadline/Extensions	Deadline is April 15, 2024. The Nebraska Department of Revenue accepts the federal extension of time to file. It is only necessary to file a Nebraska extension of time if you are making a tentative tax payment or when a federal extension is not filed. An individual making a tentative tax payment and/or wanting more time to file a Nebraska income tax return may obtain a six-month extension to file their Form 1040N by: 1. Attaching a copy of a timely-filed Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, Federal Form 4868, to the Nebraska return when filed; or

	2. Attaching a schedule to your Nebraska return listing your federal confirmation number and providing an explanation that you received a federal extension; or 3. Filing a Nebraska Application for Extension of Time, Form 4868N, on or before the due date of the return, when you need to make a tentative Nebraska payment or if a federal extension was not requested; or 4. Attaching a copy of the statement or letter submitted with your federal return requesting the automatic extension of time to file for a U.S. citizen residing outside the U.S. or Puerto Rico, to the Nebraska return when filed. If you have an authorized IRS tax preparer e-file your return, Nebraska will grant you an automatic extension to file. If you e-file your own return using software you have purchased or accessed from the Internet, you will be required to mail in a Nebraska Form 4868N by the original due date of the return to be approved. Mail Form 4868N to: Nebraska Department of Revenue PO Box 94818 Lincoln NE 68509-4818 Taxpayers filing a *joint return* with servicemembers are also covered by the above provisions. Married couples who file "married, filing separately" who both want an extension of time must each complete a separate Form 4868N. Blanket extensions are not granted.
Special Military Processing	Check the box "Active Military" on Form 1040N if taxpayer(s) or spouse are active military servicemember(s) at any time during the tax year (including National Guard or Reserve personnel called to active duty). Taxpayers receiving combat pay have the same extended due date for filing a Nebraska return as for the federal return.
Filing requirements based on Federal Filing Status	Your Nebraska filing status is the same as your federal filing status, with one exception: you are free to file Married Filing Separately in your Nebraska filing if you filed a joint Federal return and one spouse is a Nebraska resident and the other is a Nebraska part-year resident or nonresident.
Use Tax	Use tax is due on all taxable purchases when Nebraska and any applicable local sales tax is not paid to the retailer. This often occurs when making purchases over the Internet or from out-of-state retailers. Check your receipts for online purchases to see if tax was collected by the retailers. See the instructions for line 43, Form 1040N, if the appropriate Nebraska and local sales taxes were not collected by a retailer on any of the purchases. Purchases made from commissaries, base exchanges, ships' stores, or voluntary, unincorporated organizations of personnel of any branch of the U.S. military by any person authorized to make these purchases are exempt from sales and use taxes.
Same-Sex Marriage	Per the Supreme Court in *Obergefell v. Hodges*, June 26, 2015, same-sex married filers have same filing options as heterosexual married filers. For tax years 2015 and after, same-sex married couples must file their Nebraska individual income tax returns with the same filing status used to file their federal income tax returns, using either a married, filing jointly or married, filing separately filing status. Additionally, same-sex married couples who file an original Nebraska individual income tax return on or after June 29, 2015, for a tax year prior to 2015, must file their returns using the same filing status used to file their federal income tax returns.

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NEVADA – NO STATE INCOME TAX

Department of Taxation
1550 College Parkway, Suite 115
Carson City, Nevada 89706
Phone (775) 684-2000
Fax (775) 684-2020

Office Hours:	08:00-17:00
Call Center Phone	(866) 962-3707
Call Center Hours of Operation:	08:00--17:00 PCT
Website:	Nevada Department of Taxation

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NEW HAMPSHIRE – NO INCOME TAX, TAX ON INTEREST AND DIVIDENDS ONLY

NH Department of Revenue Administration
109 Pleasant Street
Concord, New Hampshire 03301
Phone: 603-230-5000;
Fax: 603-230-5941
Tax Form Phone Line: 603-230-5001

Website:	NH Department of Revenue
Special Military Processing	None
Filing requirements based on Federal Filing Status	None
Single	A resident service member must file if she/he has interest or dividend income over $2,400. See Interest and Dividends Tax Return Instructions for definition of resident.
Married	A resident service member must file if she/he has interest or dividend income over $4,800 (MFJ) or $2,400 (MFS). See Interest and Dividends Tax Return Instructions for definition of resident.
Submit completed form to:	Online: Granite Tax Connect Or, by mail: NH DRA PO Box 637 Concord, NH 03302-0637
Deadlines/Extensions	The return is due on April 15, 2024. Taxpayers are granted an automatic 7-month extension to file the Interest and Dividends Tax Return as long as they have paid 100% of the amount due by the due date of the tax.
How to File	File online using Granite Tax Connect at www.revenue.nh.gov/gtc Or, submit completed form (Online version) to NH DRA PO Box 637 Concord, NH 03302-0637
Miscellaneous	Taxpayer Services Call Center at (603)-230-5920 with questions (Monday through Friday, 8:00 am to 4:30 pm).

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NEW JERSEY

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

Member of Federal/State E-File program

General Information: (609) 826-4400, Other numbers
Website: Division of Taxation
Refunds: (800) 323-4400 (in NJ, NY, PA, DE, and MD);
(609) 826-4400 automated and (609) 292-6400 live person
Forms: Forms

State resident filing addresses:

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

Refund expected or no payment:
State of New Jersey
Division of Taxation
Revenue Processing Center - Refunds
PO Box 555
Trenton, NJ 08647-0555

Non-resident filing addresses

E-File Information	Taxpayers may file state individual income tax returns through the Federal-State Modernized e-File (MeF) program with an approved e-file software vendor. Alternatively, New Jersey allows free e-filing of 2023 resident returns through this link. Retain your tax return and supporting documents for a period of seven years.
Who must file?	If you are a resident of New Jersey, you must file Form NJ-1040 for tax year 2023 if your income for the entire taxable year from all sources is more than $10,000 (for a filing status of single or married or civil union partner filing a separate return) or $20,000 (for a filing status of married or civil union partner filing a joint return, head of household, qualifying surviving spouse or qualifying surviving civil union partner). For purposes of determining whether the filing threshold is met for the 2023 tax year, income includes your military pay *except for* combat pay, wages received when hospitalized for an injury from a combat zone, mustering-out payments, subsistence and housing allowances, and U.S. military pension and survivor's benefit payments.[1] Also file a return if you are a resident and a refund is due to you. If you are a nonresident, you are

[1] Military pay, including combat zone pay received in 2020 and prior years, is taxable for New Jersey residents. *See* NJ Div. of Tax'n, *Military Personnel and Families Understanding Income Tax*, https://www.nj.gov/treasury/taxation/pdf/pubs/tgi-ee/git7.pdf) (last updated January, 2023).

	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 $10,000 (for a filing status of single or married or civil union partner, filing a separate return) or $20,000 (for a filing status of married or civil union partner filing a joint return, head of household, qualifying surviving spouse or qualifying surviving civil union partner). Also file if you are a nonresident and a refund is due to you.
What forms to file? (Military)	Full-year and part-year residents file Form NJ-1040; full-year and part-year nonresidents file Form NJ- 1040NR. Part-year residents who had NJ income while a nonresident of NJ may have to file both forms. See the NJ-1040 Booklet or the NJ-1040NR Booklet for additional information.
Criteria for Residency	New Jersey follows the federal Servicemembers Civil Relief Act, 50 U.S.C. § 3901, *et seq.* Thus, a service member who was a resident of a particular state when entering the service remains a resident of that state, regardless of where the individual is stationed. Stated differently, 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, but is a nonresident for income tax purposes. If your home of record (domicile) was in New Jersey when you entered the service, you remain a resident of New Jersey for income tax purposes, unless you qualify for nonresident status by establishing a permanent home in another state (see below). Your domicile does not change when you are temporarily assigned to duty in another state or country. Military personnel who were domiciled in New Jersey when they entered the service, but who meet all three of the following conditions for the entire tax year, are considered nonresidents for New Jersey income tax purposes: 1) you did not maintain a permanent home in New Jersey; 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 tax year. If you are a member of the Armed Forces whose home of record (domicile) is in New Jersey, you are not considered to be maintaining a *permanent home outside of New Jersey* if you are residing on shipboard or in barracks, billets, or bachelor officer quarters outside of New Jersey. However, if you pay for and maintain an apartment or house outside of New Jersey, either by out-of-pocket payments or forfeiture of quarters allowance, that residence constitutes a permanent home outside of New Jersey. For more information on determining residency for military personnel, see here.
Exemptions	Subject to the special rules for veteran exemptions (discussed below), personal exemptions are generally $1,000 per adult (even if someone else claims you as a dependent on their tax return), and $1,500 for each dependent who qualifies as your dependent for federal tax purposes. Additional exemptions are available for taxpayers who are blind, disabled, or age 65 and older, and for eligible dependents under the age of 22 enrolled as a full-time student at a post-secondary institution. You are eligible for an additional exemption of $6,000 if you are a military veteran who was honorably discharged or released under honorable circumstances from active duty in the Armed Forces of the United States on or any time before the last day of the tax year. For more information on exemptions, see page six here. You can claim an additional $6,000 exemption on a joint return for a spouse or civil union partner who is a

	military veteran who was honorably discharged or released under honorable circumstances. You cannot claim the veteran's exemption for a domestic partner or for your dependents. You (and, if applicable, your spouse or civil union partner) must provide official documentation showing that you were honorably discharged or released under honorable circumstances from active duty the first time you claim the veteran's exemption. The most common form of documentation provided is a copy of Form DD-214, *Certificate of Release or Discharge from Active Duty*. The exemption need only be claimed in Year 1 – proof of honorable discharge does not need to be submitted each year. On your return, you must fill in the oval(s) or check the box(es) for the number of exemptions you are claiming, or the exemption(s) will be disallowed. The exemption is claimed on line 9 of the return. The total number of veteran exemptions is entered in the box on Line 13. The number of ovals filled in must equal the number of exemptions claimed. Part-year residents must prorate their exemption(s) to reflect the period covered by each return.
Military Pay	New Jersey will not consider military income when determining the tax rate for other income earned in New Jersey by a nonresident serviceperson or spouse/civil union partner. When completing a New Jersey nonresident return, Form NJ-1040NR, nonresident servicepersons do not report military pay on the wages line. For Tax Year 2021 and after, combat pay is not taxable in New Jersey. Do not include amounts received as combat zone compensation when reporting your gross income on a New Jersey Income Tax return (Form NJ-1040). For Tax Year 2020 and prior, combat pay is still taxable income. See here.
Spouses and Community Property	New Jersey is not a community property state. Nonmilitary spouses and civil union partners whose domicile is in New Jersey are residents of New Jersey for income tax purposes unless they meet the three qualifications for nonresident status (see above). Federal law (Military Spouses Residency Relief Act, P.L. 111-97) allows a military servicemember's nonmilitary spouse/civil union partner to keep a tax domicile while moving from state to state, as long as the spouse moves into a state to be with a spouse/civil union partner who is in the state on military orders. For Tax Years 2018 and forward, spouses of military personnel can choose the same legal residence as the service member for state and local tax purposes. Spouses can make this choice even if they never lived in that state, or did not live with the servicemember during the year. If a nonmilitary spouse or civil union partner was not domiciled in New Jersey at the time the couple married or entered into a civil union, then the spouse is not considered a resident of New Jersey if: ▪ The principal reason for moving to New Jersey was the transfer of the military spouse/civil union partner; and ▪ The nonmilitary spouse/civil union partner maintains a domicile in a place other than New Jersey; and ▪ It is the nonmilitary spouse's or civil union partner's intention to leave New Jersey when the military spouse or civil union partner is transferred from New Jersey or leaves the service. Under the Military Spouses Residency Relief Act, a nonmilitary spouse/civil union partner who meets these requirements is not subject to New Jersey gross income tax on income earned from services performed

	in New Jersey. However, such nonresident civilian spouse or civil union partner is subject to tax on all other types of income earned from New Jersey sources (e.g., gain from the sale of property located in New Jersey A spouse or civil union partner whose wages are exempt from New Jersey gross income tax may claim an exemption from New Jersey income tax withholding by filing Form NJ-165, Employee's Certificate of Non-residence in New Jersey, with their employer. The spouse must notify the employer if conditions for the withholding exemption no longer apply. If New Jersey income tax was erroneously withheld from your wages or you erroneously made estimated tax payments, you must file a New Jersey nonresident return (Form NJ-1040NR) to obtain a refund. However, a nonresident civilian spouse/civil union partner who lives outside of New Jersey is subject to New Jersey gross income tax on wages earned in New Jersey and may not use Form NJ-165 to claim exemption from New Jersey gross income tax withholding on wages earned in New Jersey. The wages sourced to New Jersey, as well as any other income from New Jersey sources (e.g., income or gain from sale of property located in New Jersey), must be reported on Form NJ-1040NR. In general, taxpayers must use the same filing status for New Jersey gross income tax purposes as for Federal income tax purposes, *unless they are a civil union couple*. A married couple who files a joint Federal income tax return must file a joint New Jersey income tax return. However, an exception exists where one spouse or civil union partner is a New Jersey resident and the other is a nonresident for the entire year. In this case, the resident may file a separate return unless both agree to file jointly as residents. If a joint resident return is filed, the couple's joint income will be taxed as if both were residents. Please see this website for more information: Non-military Spouses and Civil Union Partners of Military Members.
Exclusions from Income	New Jersey excludes military pensions and survivor's benefit payments, permanent and total disability (including VA benefits), Social Security income, and New Jersey lottery winnings of $10,000 or less. For a full list of nontaxable items, see NJ-1040 Instructions.
Deductions	New Jersey does not have a standard deduction. New Jersey also does not conform to federal itemized deductions. Instead, you may deduct on your tax return certain medical expenses, qualified Archer medical savings account (MSA) contributions, health insurance costs of the self-employed, certain business losses, alimony or separate maintenance payments, qualified conservation contributions, out-of-pocket expenses relating to donating organs or bone marrow, a percentage of health enterprise zone income, and (for taxpayers with gross income of $200,000 or less) (i) contributions up to $10,000 to a New Jersey Better Educational Savings Trust (NJBEST), (ii) the amount of principal and interest paid on student loans under the New Jersey College Loans to Assist State Students (NJCLASS) up to $2,500, and (iii) tuition paid to an in-state higher learning institution up to $10,000. See: https://www.state.nj.us/treasury/taxation/njit13.shtml. A New Jersey homeowner or tenant may also be eligible for a property tax deduction, up to $15,000, when filing an income tax return for the year. See here.
Capital Gains and Losses	New Jersey follows the federal rules on sale of principal residence. You cannot report a net loss on New Jersey return. For more information about treatment of capital gains, see here.

New Jersey

Retirement Income	Military pensions are not taxable, see here. For other types of retirement income, see here.
Deadlines/Extensions	Due, without extension, on April 15, 2024. A person on active duty with the United States Armed Forces who cannot file timely because of distance, injury or hospitalization as a result of military service will automatically receive a six-month extension of time to file by enclosing an explanation with the return when filed. New Jersey allows an extension for the deadline for filing tax returns, paying taxes, filing claims for refunds, and taking of certain other actions related to State income tax for individuals serving in the US Armed Forces and civilians providing support to the Armed Forces in an area that has been declared a "combat zone" by executive order of the President if the United States or a "qualified hazardous duty area" by federal statute. The deadline for filing tax returns, making payments, and taking certain other actions is extended for 180 days after the individual leaves the combat zone or qualified hazardous duty area. If the individual is hospitalized outside New Jersey as a result of injuries sustained while serving in a combat zone or qualified hazardous duty area, the individual has 180 days from the last day of any continuous qualified hospitalization or the time the individual leaves the combat zone or qualified hazardous duty area, whichever is later. The extension for service in a combat zone or qualified hazardous duty area is also granted to a spouse who files a joint return. To obtain the extension for yourself or for yourself and a spouse, you must enclose a letter of explanation at the time the return is filed. See Military Extensions.
Legislative Updates	For income tax changes for tax year 2023, see here.
Same-Sex Marriage/ Civil Unions	Per the Supreme Court's opinion in *Obergefell v. Hodges*, 576 U.S. 644 (2015), same-sex married taxpayers have the same tax filing options as heterosexual married taxpayers. Partners in a civil union recognized under New Jersey law must file their New Jersey income tax returns using the same filing statuses accorded to spouses under New Jersey Gross Income Tax Law. A person's marital status is determined as of the last day of the tax year. Civil union partners may not use the head of household or single filing status.

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NEW MEXICO

Taxation and Revenue Department
1200 South St. Francis Drive
P.O. Box 630
Santa Fe, NM 87504-0630

Member of Federal/State E-File program

General Information:	1-866-285-2996 (Tax Call Center) or 505-827-0700 (General inquiries)
Forms:	1-866-285-2996; Forms
Web site:	Taxation and Revenue Department
Refunds:	Refund Status (log-in required), 1-866-285-2996
Electronic Filing:	New Mexico Taxpayer Access Point, 1-866-285-2996, TAP.TechnicalHelp@state.nm.us (for help with the electronic filing platform) TRD-TaxReturnHelp@state.nm.us (for questions about your in-process personal income tax return, the instructions for the form, a return you already submitted, or your refund)

When mailing a refund return and return without payment, mail to:
NM Taxation and Revenue Dept.
P.O. Box 25122
Santa Fe, NM 87504-5122

When mailing a return with payment, mail to:
NM Taxation and Revenue Dept.
P.O. Box 8390
Santa Fe, New Mexico 87504-8390

E-File Information	Filing, refund queries, and payments may be completed online at New Mexico Taxpayer Access Point.
Who must file?	New Mexico imposes a tax on the net income of every New Mexico resident and on the net income of nonresidents if they are employed or engaged in business in New Mexico or have derived income from a New Mexico source. New Mexico Residents: You must file a New Mexico income tax return if you meet *any* of the following conditions: • You are required to file a federal return; • You want to claim a refund of any New Mexico state income tax withheld from your pay; or • You want to claim any New Mexico rebates or credits. Non-Residents: If you are a non-resident, including a foreign national or a person who resides in a state without income taxes, you

	must file a New Mexico income tax return when *both* the following are true: • You are required to file a federal return. • You have income from any New Mexico source whatsoever. Military Servicemembers*: If you are a member of the United States Armed Forces, your income may be taxable to New Mexico; and you must file a resident return if *both* the following are true: • You were domiciled in New Mexico at the time of enlistment. • You have not changed your domicile for purposes of withholding state income tax from military pay. *If your permanent home (domicile) was in New Mexico when you entered the military, and you kept New Mexico as your domicile for state withholding tax purposes, even if you are presently serving outside New Mexico, you must file a New Mexico resident return. If your permanent home (domicile) was in New Mexico when you entered the military, but you have established domicile in another state and changed your legal residence for withholding state income tax, your military pay is not subject to New Mexico income tax.
What forms to file?	• PIT-1: Every person required to file a New Mexico personal income tax return must complete and file a PIT-1, *New Mexico Personal Income Tax Return*. • PIT-ADJ: You must file Schedule PIT-ADJ, *Schedule of Additions, Deductions, and Exemptions*, to claim certain additions, deductions, or exemptions. File Schedule PIT-ADJ if (a) you are required to make certain additions to your federal adjusted gross income, or (b) you are eligible to take certain deductions and exemptions from your federal adjusted gross income. See Instructions to PIT-ADJ. • PIT-B: To allocate and apportion income received from employment, business, or property sources located inside and outside New Mexico, file PIT-B, *Schedule of New Mexico Allocation and Apportionment of Income*, with your PIT-1. Part-year residents, nonresidents and New Mexico residents with income from both inside and outside New Mexico must file this Schedule to allocate/apportion income. See Instructions to PIT-B. *This section does not address all Forms that may need to be filed (only the most common). Please consult the Forms & Publications page of the NM Dept. of Taxation & Revenue for more detailed instructions and versions of all 2023 tax forms.
Requirements for Residency	General Rule – You are a New Mexico resident if either of the following are true: • Your domicile was in New Mexico for the entire year, or • You were physically present in New Mexico for a total of 185 days or more during the tax year, regardless of your domicile. Military Personnel – Military personnel are subject to special residency rules. A person serving in the United States Armed Forces does not become a resident of New Mexico solely because he or she is present in New Mexico on military orders even when physically present in this state for 185 days or more. A New Mexico resident serving in the military does not lose New Mexico residency solely because he or she is absent on military orders.
Exemptions	New Mexico uses the same amounts from your federal return. *See* Instructions for 2023 Schedule PIT-ADJ, *Schedule of Additions,*

	Deductions, and Exemptions, for line-by-line explanations of various additions to Federal adjusted gross income, and deductions and exemptions from Federal adjusted gross income that was included in your federal adjusted gross return.
Military Pay	Military pay earned by active-duty members of the armed forces is exempt from New Mexico's personal income tax. File a PIT-1, *New Mexico Personal Income Tax Return*, and use a Schedule PIT-ADJ, *Schedule of Additions, Deductions, and Exemptions*, to deduct any military active duty pay. <u>Members of Indian Nations, Tribes, or Pueblos</u>: If you are an enrolled member of an Indian nation, tribe, or pueblo who is a servicemember, your military pay is exempt when *both* the following are true: • Your home of record is on the lands of that Indian nation, tribe, or pueblo; and • Your legal residence for state withholding tax purposes has not been changed.
Spouses and Community Property	<u>General Information About Military Servicemembers' Spouses</u>: Beginning with tax year 2018, the Veterans Benefits and Transition Act allows a military servicemember's spouse who moves to a state solely to be with their spouse who is there because of military orders, to keep their out-of-state residency status and domicile. They may source their non-military wages, salaries, tips and other income from services performed to their chosen state of domicile instead of the state where the income is earned. For tax purposes, this can be either the domicile state that the servicemember claims or the state in which the servicemember's spouse has established domicile. The following restrictions apply to servicemembers and their spouses: • Servicemembers must have declared domicile in the other state. • Servicemembers must be in the state in compliance with military orders. • Servicemembers' spouses must be in the state solely to be with their spouses. <u>Non-Resident Military Spouse Who Lives in New Mexico</u>: If you are a non-resident of New Mexico who is a qualifying servicemember's spouse living in New Mexico, complete a New Mexico PIT-1 as a non-resident taxpayer and allocate on Schedule PIT-B income from services performed in New Mexico to your state of residence. *See* Instructions for 2023 Schedule PIT-B, *Schedule of New Mexico Allocation and Apportionment of Income*. A military servicemember's spouse eligible to claim an exempt New Mexico withholding status, based on the Veterans Benefits and Transition Act, must annually submit Form RPD-41348, *Military Spouse Withholding Tax Exemption Statement*, to the employer or payor responsible for withholding New Mexico tax. Keep a copy of RPD-41348, signed by the employer or payor, in your tax records. Your employer or payor must sign a new RPD-41348 either annually or when the servicemember's situation changes. Do not submit RPD-41348 with your PIT-1 unless the Department requests a copy. <u>Resident Military Spouse Who Lives in Another State</u>: If you are a resident of New Mexico who is a qualifying servicemember's spouse living in another state, complete PIT-1 as a resident taxpayer and allocate wages, salaries, tips, and other income from services performed on Schedule PIT-B, as if from New Mexico sources. Do this even if the income was earned

	in another state. For more details, *see* Form-41348, *Guidance for New Mexico Resident Military Spouses Claiming Relief From Another State's Income and Withholding Tax Requirements*. To access forms for resident and non-resident military spouses, go to www.tax.newmexico.gov/forms-publications.aspx and select the following items in this order: • Income Taxes; • Income Taxes (Current Year Forms) • Personal Income Tax (PIT) • Other PIT-Related Forms; • RPD-41348 Guidance for NM Resident Military Spouses Claiming Withholding Tax Exemption from Another State; or • RPD-41348 Military Spouse Withholding Tax Exemption Statement. If you are a part-year or first-year New Mexico resident who is a qualifying servicemember's spouse, allocate income from services performed in New Mexico to New Mexico during periods when you were a resident of New Mexico. Community Property and Division of Income: New Mexico is a community property state. Unless the property is separate property, all assets and liabilities acquired during a marriage are the community property of both spouses. Debt established during a marriage is the liability of both spouses, even after the marriage is dissolved. Debt established before or after a marriage is considered separate debt, and only 50% of community property may be pursued to clear separate debt. When a couple files married filing separately, each spouse reports 50% of community income and all income generated from the separate property of the spouse who owns the property. A spouse may not need to report half of certain combined community income (such as wages, salaries, professional fees, pay for professional services, partnership income, trade or business income, and social security benefits), if *all* the following conditions exist: • You and your spouse lived apart all year; • You and your spouse did not file a joint return; • You and your spouse had wages, salaries, and professional fees that are community income; and • You and your spouse did not transfer (directly or indirectly) any wages, salaries, or professional fees between you and your spouse during any part of the year. If you meet all of the above criteria, report half the total of all other types of community income (such as dividends, rents, royalties, or gains). For details, *see* Publication FYI-310, *Community Property, Divorce, Separation and Your New Mexico Income Tax*. Married Filing Separately: Both your New Mexico return and your federal return must show a correct division of community and separate income and payments if any of the following are true: • You are a married person filing separately; • You were separated or divorced during the year; • You are a married person filing jointly; or

	• You are claiming the exemption for income of persons 100 years or older. If your income and payments are not evenly distributed, attach a copy of a statement showing the correct division of community and separate income and payments. See also the Instructions for 2023 Schedule PIT-B, *Schedule of New Mexico Allocation and Apportionment of Income*, for the allocation and apportionment rules for community property when: • One spouse is a resident (but not both spouses). • The couple is filing a joint return. • The couple has income from sources both in and out of New Mexico.
Income Exclusions	*See* Instructions for 2023 Schedule PIT-ADJ, *Schedule of Additions, Deductions, and Exemptions*, for line-by-line explanations of various additions to Federal adjusted gross income, and deductions and exemptions from Federal adjusted gross income.
Income Deductions	*See* Instructions for 2023 Schedule PIT-ADJ, *Schedule of Additions, Deductions, and Exemptions*, for line-by-line explanations of various additions to Federal adjusted gross income, and deductions and exemptions from Federal adjusted gross income. Use amounts from the federal return for both itemized deductions and standard deductions.
Capital Gains/Losses	You may deduct all or part of your net capital gains reported and claimed on your federal tax return. You may deduct the greater of: • 100% of your net capital gains, not to exceed $1,000; or • 40% of your net capital gains. A taxpayer and spouse who file separate returns (filing status is married filing separately) may each claim only one-half of the net capital gains deduction allowed on a joint return. IMPORTANT: You may not claim the net capital gains deduction in addition to credit provided by the Venture Capital Investments Act. *See* Instructions for 2023 Schedule PIT-ADJ, *Schedule of Additions, Deductions, and Exemptions*, p. ADJ-6.
Retirement Income	Taxable Railroad Retirement Act annuities and benefits, and Taxable Railroad Unemployment Insurance Act sick pay: If your taxable Railroad Retirement Act annuities and benefits, or your taxable Railroad Unemployment Insurance Act sick pay were part of your federal taxable income, enter the total of those amounts on Line 9, Schedule PIT-ADJ, *Schedule of Additions, Deductions, and Exemptions*. When Certain Retirement or Pension Income is Exempt: Retirement or pension income of an enrolled member of a New Mexico federally recognized Indian nation, tribe or pueblo is exempt only when the retirement or pension is the result of employment on the member's Indian nation, tribe, or pueblo. On PIT-ADJ, Line 10, enter the amount of qualifying income. On PIT-ADJ, Line 10a, enter the name of your Indian nation, tribe, or pueblo. On PIT-ADJ, Line 10b, if applicable, list the name of your spouse's Indian nation, tribe, or pueblo. NOTE FOR LINES 10 AND 11: You may not claim combined exemptions and deductions for more than 100% of income. If you claim rebates and credits on PIT-RC, you must also include amounts exempted or deducted on PIT-ADJ, lines 10 and 11 as income when calculating modified gross income. For more information, see the instructions for PIT-RC.

	Exemption for Armed Forces Retirement pay: Beginning with tax year 2022 (and continuing until tax year 2026), armed forces retirees receive an exemption from New Mexico personal income tax for armed forces retirement pay ($20,000 in tax year 2023). To qualify for this exemption, the taxpayer must be an armed forces retiree. "Armed forces retiree" means a former member of the armed forces of the United States who has qualified by years of service or disability to separate from military service with lifetime benefits. Each qualifying armed forces retiree is entitled to claim an exemption in the above amount against their military retirement pay which is included in their net income. See Instructions for 2023 Schedule PIT-ADJ, *Schedule of Additions, Deductions, and Exemptions*, p. ADJ-7. Exemption for Social Security Income: Beginning with tax year 2022, taxpayers receive an exemption from New Mexico personal income if the taxpayer's adjusted gross income (AGI) is less than or equal to the cap for their filing status ($100,000 for single, $75,000 for married filing separate, and $150,000 for married filing jointly, head of household, or qualified widow(er)). See Instructions for 2023 Schedule PIT-ADJ, *Schedule of Additions, Deductions, and Exemptions*, p. ADJ-8. Income of Persons Age 100 Years or Older: Beginning with tax year 2002 persons 100 years of age or more who are not dependents of other taxpayers are exempt from filing and paying New Mexico personal income tax. See Instructions for 2023 Schedule PIT-ADJ, *Schedule of Additions, Deductions, and Exemptions*, p. ADJ-4. Exemption for Persons Age 65 or older, or Blind: Depending on income level, taxpayers 65 years of age or older or who are considered blind for federal income tax purposes may be eligible for a deduction from taxable income of up to $8,000 per taxpayer. *See* Instructions for 2023 Schedule PIT-ADJ, *Schedule of Additions, Deductions, and Exemptions*, p. ADJ-4-5.
Deadlines/Extensions	Filing Deadlines: • *Paper filers*: If you file by paper or pay by check your filing due date is on or before April 15, 2024. • *Electronic filers*: If you file and pay your New Mexico Personal Income Tax return online, your due date is April 30, 2024. *If the due date falls on a weekend or observed holiday, your return is due on or before the next business day. Extensions: New Mexico recognizes and accepts an IRS automatic six-month extension of time to file. If you filed federal Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*, for tax year 2023, October 15, 2024, is the extended due date for calendar-year filers. How to Request Additional Time to File Your PIT-1: If you expect to file your federal return by the original due date or by the six-month automatic extension allowed by the IRS, but you need additional time to file your New Mexico return, request an extension of time by submitting New Mexico Form RPD-41096, *Application for Extension of Time to File*. You must submit RPD-41096 on or before the April 15, 2024, due date.
Same-Sex Marriage	Per the Supreme Court in *Obergefell v. Hodges*, June 26, 2015, same-sex married filers have the same filing options as heterosexual married filers. A taxpayer filing a New Mexico income tax return must use the same filing status for New Mexico and the federal return. Spouses using "married filing jointly" for the federal return must use the same status for New Mexico; those using "married filing separately" for the federal return must do likewise for New Mexico.

	Call 1-866-285-2996 with questions.

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NEW YORK

New York State Department of Taxation and Finance
W.A. Harriman Campus
Albany, NY 12227

Member of Federal/State E-File program

General Information: (518) 457-5181
Forms: (518) 457-5431; or Forms
Website: Department of Taxation and Finance
Refund Status: (518) 457-5149; Refund Status
Electronic Filing: E-filed returns are accepted using Free File or other New York State-approved commercial software, please see below.

State filing addresses:

Paper Return, Payment enclosed with Form IT-201-V:

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

Paper Return, Refund expected or no payment:

State Processing Center
P.O. Box 61000
Albany, NY 12261-0001

E-Filed Return, Payment enclosed with Form IT-201-V:

NYS Personal Income Tax
Processing Center
P.O. Box 4124
Binghamton, NY 13902-4124

E-File Information	The following Taxpayers may be eligible for Free File: • your federal adjusted gross income (AGI) is $45,000 or less regardless of age, or • your federal AGI was $79,000 or less and you served as Active Duty Military (including Reservists and National Guard). See Free File your income tax return. For those who do not meet the age or income requirements, see additional New York State-approved e-file options here: Other e-file options Taxpayers who e-file their New York State personal income tax returns may sign their returns electronically with eSignature. There is no retention requirement to store Form TR-579-IT, New York State E-File Signature Authorization. However, there is an Armed Forces Tax Council (all military branches) and OJAG, Code 16 (Navy)

	requirement to retain this form and necessary documents at military VITA centers until December 31st of the year the return was filed.
Who must file?	If you are a New York State resident, you must file Form IT-201 if you meet any of the following conditions: • You have to file a federal return; • You didn't file a federal return but your federal AGI plus New York income for 2023 was more than $4,000 ($3,100 if you are single and can be claimed as a dependent under another taxpayer); • You want to claim a refund on any New York State, New York City, or Yonkers income taxes withheld from your pay; or • You want to claim refundable or carryover credits available. If you were a nonresident or part-year resident of New York State for 2023, you must file Form IT-203 if you meet any of the following conditions: • You have income from a New York State source and your New York adjusted gross income (Federal amount column) is more than your New York State standard deduction – Complete Form IT-203, lines 1 through 31 and compare the line 31 Federal amount to your standard deduction from the New York standard deduction table; • You want to claim a refund of any New York State, New York City, or Yonkers income taxes withheld from your pay or from your unemployment insurance benefit payments; • You want to claim any of the New York State, New York City, or Yonkers refundable or carryover credits; • You were a part-year resident and you are subject to a separate tax on any lump-sum distributions for your resident period derived from or connected with New York sources (Form IT-230); or • You incurred a net operating loss (NOL) for New York State personal income tax purposes for the tax year, without incurring a similar NOL for federal income tax purposes.
What forms to file?	Full year residents file Form IT-201. Part year and nonresidents file Form IT-203. Other forms you may need to complete and submit with your return can be found here. • IT-201-ATT, *Other Tax Credits and Taxes, (Attachment to Form IT-201)* • IT-196, *New York Resident, Nonresident, and Part-Year Resident Itemized Deductions* • IT-201-V, *Payment Voucher for Income Tax Returns* • IT-225, *New York State Modifications* • IT-2, *Summary of W-2 Statements* • IT-1099-R, *Summary of Federal Form 1099-R Statements* • IT-195, *Allocation of Refund, (Attachment to Form IT-201 or IT-203)* • IT-227, *New York State Voluntary Contributions* • IT-558, *New York State Adjustments due to Decoupling from the IRC*
Requirements for Residency	You are a New York State resident for income tax purposes if you are: • Domiciled in New York State; OR

	• Not domiciled in New York State but maintain a permanent place of abode in the State and spend more than 184 days of the taxable year in the state, unless you are in active service in the armed forces of the United States. Domicile is defined as the place which an individual intends to be his or her permanent home. Once established, a domicile continues until the individual in question moves to a new location with the intention of making that new location his or her fixed and permanent location. In determining whether a Taxpayer is domiciled in New York, the State looks at various factors including the size, value, and nature of use of the Taxpayer's home, the Taxpayer's active business involvement in the State, where the Taxpayers spends his or her time, where the Taxpayer's "near and dear" possessions are located, and where a Taxpayer's family connections are. A permanent place of abode is defined a dwelling maintained by the taxpayer for substantially of the taxable year (more than 11 months).
Exemptions	No personal exemptions for taxpayer or spouse; for dependents, exemptions are $1,000 for each.
Military Pay	Members of the armed forces domiciled in another state but residing in New York State for military purposes are not considered New York State residents; military pay is not taxable. For members of the military who are New York State residents, the amount of your military pay that is subject to federal income tax is also subject to New York income tax. However, see the instructions for Form IT-225, subtraction modification number S-118 for information on New York's tax treatment of certain combat pay. For additional information, see Information for Military Personnel and Veterans.
Spouses and Community Property	New York is not a community property state. Note that under the Servicemembers Civil Relief Act (SCRA), states cannot consider military income when determining the tax rate for other income earned in the state by a nonresident serviceperson or spouse. Exemption from Taxes for Certain Income of a Military Spouse — Under the SCRA, as amended by the Military Spouses Residency Relief Act, a military spouse's income that is earned in New York State will not be treated as New York source income and will be exempt from any personal income tax if: (1) the military spouse is a nonresident of New York State; and (2) the military spouse is in New York State solely to be with the servicemember and the servicemember is in New York State in compliance with his or her military orders. These rules apply regardless of how much time the military spouse spends in New York State or whether or not a permanent place of abode is maintained in New York State. However, the exclusion from being considered a resident for tax purposes does not apply to a military spouse who was domiciled in New York State at the time he or she married the servicemember. Transfers and relocations – If a military spouse has met the conditions for relief under these rules, and the servicemember is subsequently assigned outside the United States or to another state, and the military spouse remains in New York State, the rules will continue to apply as long as New York State remains the servicemember's permanent United States duty station. However, the rules will no longer apply if the service member's permanent United States duty station is no longer in New York State and the military spouse remains in New York State.

	Military spouses qualifying under the Servicemembers Civil Relief Act (SCRA) may claim an exemption from New York State personal income tax withholding by filing Form IT-2104-E, Certificate of Exemption from Withholding, with their employer.
Income Exclusions	If your pension is taxable to New York and you are over the age of 59.5 or turn 59.5 during the tax year, you may qualify for a pension and annuity exclusion of up to $20,000. This exclusion applies to pension and annuity income included in your recomputed federal adjusted gross income. For more information see Common questions and answers about pension subtraction adjustments.
Income Deductions	If a taxpayer takes standard deduction on federal return, he or she must take standard New York State deduction. New York State standard deductions: - single, and can be claimed as a dependent, $3,100; - single (and cannot be claimed as a dependent), $8,000; - married filing jointly, $16,050; - married filing separately, $8,000; - head of household (with qualifying person), $11,200; and - qualifying widow(er): $16,050.
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 exempt from New York State, New York City, and Yonkers income taxes.
Deadline/Extensions	Due April 15, 2024. If you cannot file by this date, you can get an automatic 6-month extension of time to file (to October 15, 2024) by filing Form IT-370, Application for Automatic Six-Month Extension of Time to File for Individuals. Form IT-370 must be filed, along with payment for any tax due, on or before the due date of your return (April 15, 2024). For military personnel stationed outside the United States and Puerto Rico when 2023 return is due, deadline is June 17, 2024. The time to pay New York State, New York City, and Yonkers income tax is automatically extended. See Pub 361(6/13) for combat zone extensions.
Special Military Processing	Servicemembers who satisfy the requirements above may be entitled to a refund. The Servicemember must PAPER file Form IT-203, and attach an explanation that contains all of the following: (1) a statement that you did not have a permanent place of abode in New York State during the tax year; (2) the location and a brief description of the permanent place of abode you maintained outside New York State, and the beginning and ending dates of your stay there; and (3) the exact number of days you were in New York State during the tax year.
Filing requirements based on Federal Filing Status	None.
Same Sex Marriage	Per the Supreme Court in *Obergefell v. Hodges*, June 26, 2015, same-sex married filers have same filing options as heterosexual married filers.
CARES Act	For tax years beginning before January 1, 2022, the 2020-2021 New York State budget (Part WWW of Chapter 58 of the Laws of 2020) decoupled personal income tax from any amendments made to the Internal Revenue Code (IRC) after March 1, 2020. This includes changes made by the

	federal Coronavirus Aid, Relief, and Economic Security (CARES) Act and any other federal changes to the IRC. Therefore, any amendments made to the IRC after March 1, 2020, will not apply to New York State or New York City personal income tax. Complete Form IT-558 and submit it with your return to report any New York State addition and subtraction adjustments required to recompute federal amounts using the rules in place prior to any changes made to the IRC after March 1, 2020.

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NORTH CAROLINA

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

Member of Federal/State E-File program

General Information: (877) 252-3052
Forms: (877) 252-3052, [Forms]
Web site: [Department of Revenue]
Refund Status: (877) 252-4052, [Refund]
Electronic Filing: (877) 308-9103, [eFile]

State filing addresses:

If due a refund, mail your return to:
N.C. Department of Revenue
P.O. Box R
Raleigh, NC 27634-0001

If making a payment, mail your return to:
N.C. Department of Revenue
P.O. Box 25000
Raleigh, NC 27640-0640

E-File Information	Taxpayers may electronically file income tax returns, regardless of whether they are full-year residents, part-year residents, or nonresidents of North Carolina, and regardless of whether a refund is owed or taxes are due and payable. The options for e-Filing are available here. Additional information and resources are available here. For questions about the eFile process, contact the eFile Unit: • Email - NCTaxEfile@ncdor.gov • Call 1-877-308-9103 and choose options 2, 1, 3
What is New for 2023?	What to Expect When Filing Taxes This Year | NCDOR For tax year 2023, the individual income tax rate is 4.75%.
Who must file?	The following individuals are required to file a 2023 North Carolina individual income tax return: • **Residents:** Every resident of North Carolina whose gross income for the taxable year exceeds the amount shown in the Individual Income Filing Requirements | NCDOR for the individual's filing status. • **Part Year Residents:** Every part-year resident who received income while a resident of North Carolina or who received income while a nonresident that was (1) attributable to the ownership of any interest in real or tangible personal property in North Carolina, or (2) derived from a business, trade, profession, or occupation carried on in North Carolina, or (3) derived from gambling activities in North Carolina and whose total gross income for the taxable year exceeds the amount shown in the Individual Income Filing Requirements | NCDOR.

	• **Nonresidents:** Every nonresident who received income for the taxable year from North Carolina sources that was (1) attributable to the ownership of any interest in real or tangible personal property in North Carolina, or (2) derived from a business, trade, profession, or occupation carried on in North Carolina or (3) derived from gambling activities in North Carolina and whose total gross income from all sources both inside and outside of North Carolina for the taxable year exceeds the amount shown in Individual Income Filing Requirements | NCDOR
What forms to file?	All taxpayers use Form D-400. Form D-400 TC should be attached if tax credits are claimed. North Carolina tax forms can be found at: Forms. The instructions are available here (with more detailed instructions located here).
Requirements for Residency	**North Carolina Residents.** If you were a resident of North Carolina during tax year 2023, you must file a North Carolina individual income tax return if your gross income for 2023 exceeds the amount shown in the Filing Requirements Chart on page 6 for your filing status. You were a resident of North Carolina if you were domiciled in this state at any time during 2023 or if you resided in this state during 2023 for other than a temporary or transitory purpose. In the absence of convincing proof to the contrary, an individual who is present within North Carolina for more than 183 days during the taxable year is presumed to be a resident, but the absence of an individual from the state for more than 183 days raises no presumption that the individual is not a resident. A resident who moves from the state during 2023 is considered a resident of North Carolina until the individual has both established a definite domicile elsewhere and abandoned any domicile in North Carolina. A taxpayer may have several places of abode in a year, but at no time can an individual have more than one domicile. A mere intent or desire to make a change in domicile is not enough; voluntary and positive action must be taken.
Exemptions	Personal Exemptions no longer allowed. For tax years beginning on, or after January 1, 2012, the starting point for determining North Carolina taxable income is federal adjusted gross income from taxpayer's federal return. Taxpayer is allowed the same personal deductions on the North Carolina individual income tax return as allowed on the federal return.
Military Pay	Servicemembers who are legal residents of North Carolina must file a North Carolina income tax return regardless of where stationed. Non-residents of another state stationed in North Carolina on military order are not liable for North Carolina income tax on military pay, but non-military income that is (1) attributable to the ownership of any interest in real or tangible personal property in North Carolina, (2) derived from other employment, a business, or trade carried on in North Carolina, or (3) derived from gambling activities in North Carolina is subject to North Carolina income tax.
Spouses and Community Property	North Carolina is not a community property state. Follow federal filing status election. If married and one spouse is a nonresident of North Carolina and has no North Carolina taxable income you may file a joint North Carolina return or elect to file a married filing separately North Carolina return. If you file "married filing separately" in North Carolina, you will need to either file the same for the federal return or include a schedule that will be attached to the North Carolina return showing the computation of your separate federal taxable income. Note that under the Servicemembers Civil Relief Act, States cannot consider military income when determining

	the tax rate for other income earned in the state by a nonresident serviceperson or spouse. The North Carolina Department of Revenue's website contains detailed information on the Military Spouse Residency Relief Act of 2009. Under the Federal Military Spouses Residency Relief Act, a spouse of a service member may be exempt from North Carolina income tax on income from services performed there if (1) the Servicemember is present in NC in compliance with military orders; (2) the spouse is there solely to be with the service member; and (3) the spouse maintains domicile in the same state as the servicemember. For additional information see Frequently Asked Questions Regarding Military Spouses | NCDOR
Income Exclusions	North Carolina does not tax Social Security or railroad retirement benefits. Additionally, as a result of the North Carolina Supreme Court's decision in *Bailey v. State of North Carolina*, North Carolina may not tax certain retirement benefits received by retirees (or by beneficiaries of retirees) of the state of North Carolina and its local governments or by United States government retirees (including military). The exclusion applies to retirement benefits received from certain defined benefit plans, including the Federal Employees' Retirement System, or the United States Civil Service Retirement System, if the retiree had five or more years of creditable service as of August 12, 1989.
Standard Deductions	If taxpayer did not itemize deductions on their federal return, the taxpayer may take the standard deduction on the North Carolina return. However, if you are (1) married filing a separate return for federal income tax purposes and your spouse itemizes deductions, or (2) a nonresident alien, or (3) filing a short-year return because of a change in your accounting period, you are not entitled to the standard deduction and should enter zero (0) on line 11 of Form D-400. North Carolina standard deduction is less than the federal standard deduction. The amounts are located at Individual Income Tax Forms & Instructions | NCDOR.
Capital Gains/Losses	Follows federal rules; North Carolina taxable income automatically includes federally taxed capital gains.
Retirement Income	See pages 18-19 on Form D-401 (Instructions for Form D-400), located at Individual Income Tax Forms & Instructions | NCDOR
Deadline/Extensions	Tax return and payment is due on April 15, 2024. For a 6-month extension to file the return, taxpayers should file Form D-410 by April 15, 2024. Note that the extension does not extend the due date for payment of taxes due. For more information, see page 7 of Form D-401 (Instructions for Form D-400), located Individual Income Tax Forms & Instructions | NCDOR.
Special Military Processing	None. See Armed Forces Information, available Armed Forces Information | NCDOR, for additional information.
Same-Sex Marriage	Per the Supreme Court in *Obergefell v. Hodges*, June 26, 2015, same-sex married filers have the same filing options as heterosexual married filers.

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NORTH DAKOTA

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

Member of Federal/State E-File program

General Information: (701) 328-7088; Inquiries: (701) 328-1247; Email: Individualtax@nd.gov

Website: State Tax Commissioner

Forms: (701) 328-1243; Forms

Refund Status: (701) 328-1242; Refund Status

Electronic Filing: TAP Electronic Filing

State filing address:

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

E-File Information	Taxpayers may file electronically at Taxpayer Access Point. Electronic signature allowed; North Dakota state return should be filed with federal return. Electronic Return Originators (EROs) must retain the electronic return, state copies of W-2, W-2G, and 1099's, and copies of other state's income tax being claimed on schedule ND-1-CR, and certain other information. Website includes links for e-file assistance.
Who must file?	Full-year residents are required to file a North Dakota return if they are required to file a federal return. Part-year residents must file if they are required to file a federal return and (1) have any income from sources inside or outside North Dakota while a resident of North Dakota, or (2) have North Dakota source income while a nonresident of North Dakota. Nonresidents must file if they have ANY North Dakota gross income. North Dakota has income tax reciprocity agreement with the states of Minnesota and Montana. If certain conditions in the agreement are met, compensation for services is taxable only by the state of residence.
What forms to file?	Residents may file ND-1 or ND-EZ. See instructions below for guidance on form to use. Part-year residents and nonresidents complete ND-1 and Schedule ND-1NR. For detailed instructions regarding service members, see Guideline for Military Personnel. Tax forms and instructions can be found at: Forms-Publications.
Requirements for Residency	Legal residence (or domicile) generally means the place that is the taxpayer's permanent home to which the taxpayer always intends to return whenever absent from it. Even if one is not a resident under the general definition, a statutory rule provides that if a person spends more than 210 days (7 months) in North Dakota and has a permanent place of abode in North Dakota they are considered a North Dakota resident. Permanent place of abode means a place with a bathroom and cooking facilities suitable for year-long living and maintained on a permanent basis (this statutory rule

	does not apply to active-duty U.S. military). The 7-month rule does not apply if the Servicemember was a full-year nonresident serving in the U.S. armed forces. A part-year resident is an individual who moved into or out of the State and the change has constituted a change of legal residence.
Exemptions	Follows federal rules.
Military Pay	If the Servicemember is a legal resident of North Dakota and is required to file a federal individual tax return, a North Dakota individual income tax return as a full-year resident must be filed, regardless of where the Servicemember is stationed. If the Servicemember stationed in North Dakota is a non-resident of North Dakota, filing a North Dakota tax return is not required unless the Servicemember receives income from a North Dakota source other than military compensation or a joint federal income tax return is filed with a spouse who is required to file a North Dakota income tax return. See Guideline – Income Tax: Military Service Members.
Spouses and Community Property	Not a community property state. Civilian spouses of a U.S. armed forces service member are not subject to North Dakota income tax and do not have to file a 2023 North Dakota individual income tax return if: (1) the military spouse's permanent duty station was in North Dakota, (2) the civilian spouse's only gross income from North Dakota sources was wages for work performed in North Dakota, (3)) the civilian spouse was in North Dakota only because the civilian spouse wanted to be with their military spouse, and (4) both the civilian spouse and military spouse were full-year nonresidents of North Dakota. If the civilian spouse meets all of these conditions and their employer withheld North Dakota income tax from their wages, the civilian spouse must file a return to obtain a refund of the withheld taxes. See Guideline - Income Tax: Civilian Spouses Of Military Service members; see also Tax Instructions: Form ND-1 Booklet.
Income Exclusions	Generally, follows Federal rules, with notable exception below regarding net long-term capital gains
Income Deductions	Current North Dakota individual income tax law provides only one special deduction for active members of the military. A member of the North Dakota National Guard or a Reserve component of any branch of the U.S. armed forces who is mobilized for federal active duty under Title 10 of the U.S. Code may deduct the compensation received for the federal active-duty service in calculating North Dakota taxable income. This does not include combat pay that is exempt from federal income tax. It also does not include compensation received for attending annual training, basic military training, professional military education, or active duty for which the member volunteered and did not receive mobilization orders.
Capital Gains/Losses	40% of net long term capital gains may be excluded.
Retirement Income	Military retirement benefit payments received by retired U.S. armed forces, Reserve, and National Guard members, or their surviving spouses, may be excluded from North Dakota taxable income. The exclusion is equal to the taxable amount of the benefits reported on the federal income tax return for the tax year. For this purpose, "U.S. armed forces" means the Army, Navy, Air Force, Marine Corps, and Coast Guard. Benefits received for federal civil service employment as a military technician (dual status) are not eligible for this deduction.
Deadline/Extensions	Tax filings are due by April 15, 2024.

	Extensions: If you obtain an extension of time to file your federal return, you do not need to file an extension with North Dakota. Your federal extension will be recognized for North Dakota purposes. Otherwise, to obtain an extension for North Dakota purposes only, call (701) 328-1243 to obtain a copy of Form 101. **Extensions for Servicemembers:** Servicemembers serving in a combat zone • If you are serving (or providing direct support to military operations) in a presidentially designated combat zone, you have until the extended due date for filing your federal income tax return to file your North Dakota income tax return and pay any tax due without penalty or interest. This also applies if you are a member of the National Guard or Reserve mobilized for federal active duty who is serving, or providing direct support to military operations, in a combat zone. For information on federal extensions for Servicemembers, go to the IRS website. Servicemembers not in a combat zone • **Stationed outside the U.S.—**If you are not serving (nor providing direct support to military operations) in a presidentially-designated combat zone but are stationed outside the boundaries of the United States (including the District of Columbia), you have until the due date (or extended due date) for filing your federal income tax return to file your North Dakota income tax return and pay any state tax due without penalty or interest. For information on federal extensions for service members, go to the IRS website. • **Stationed in the U.S.**—If you are stationed within the boundaries of the United States, you must file your North Dakota income tax return and pay any tax due by April 15 unless you obtain an extension of time to file your return.
Notes	North Dakota has a use tax for items purchased outside of the state. North Dakota allows for payment by credit cards.
Special Military Processing	None
Filing requirements based on Federal Filing Status	A Servicemember'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.

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OHIO

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

Member of Federal/State E-File program

General Information: (800) 282-1780
Forms: (800) 282-1782
Web site: OH | Tax eServices
Refund Status: (800) 282-1784; Refund Status
Forms: Forms
Electronic Filing: (800) 282-1780
State Filing Addresses: Mailing Addresses

E-File Information	***Electronic signature for e-filing is allowed.*** Tax site should NOT send any documents to the state; rather, taxpayer should retain all documents for four years. E-filing is not available for first-time filers. The Ohio Department of Taxation recently launched a new OH|Tax eServices portal to e-file an Ohio income tax return. To be eligible to use OH|Tax eServices, a person must: • Have a valid Social Security Number (SSN) • File from inside of the United States with a domestic IP address; • Have an Ohio driver's license or state ID; and • Have an Ohio wage statement For more detailed information about OH | Tax eServices see: OH|ID Registration and OH|Tax eServices Profile Creation
Who must file?	Full year and part-year residents must file an Ohio tax return. Nonresidents must file if they have any Ohio-sourced income. ***See website for info on over age 65 filers.***
What forms to file?	All taxpayers use Ohio IT-1040.
Requirements for Residency	A military servicemember is a resident of their "state of legal residency." This is generally the same as the servicemember's "home of record" unless it is subsequently changed. The servicemember's state of legal residency does not change based on military orders. Effective for tax years 2023 and forward, married servicemembers and their spouses can elect to use any of the following as their residence for Ohio income purposes: • The residence or domicile of the servicemember; • The residence of domicile of the spouse; OR • The permanent duty station of the servicemember.
Exemptions	The personal and dependent exemption is a graduated amount based on the taxpayer's modified adjusted gross income (MAGI). If MAGI is $40,000 or less, the personal/dependent exemption is $2,400. If MAGI is $40,001 to $80,000, the personal/dependent exemption is $2,150. If MAGI is more

	than $80,000, the personal/dependent exemption is $1,900. See Instructions for Ohio IT 1040.
Military Pay	Ohio **resident** military servicemembers who are stationed **in** Ohio or who earn income in Ohio are subject to Ohio state tax on their military and non-military incomes. Ohio resident military servicemembers stationed **outside** Ohio are eligible to deduct on Ohio Schedule of Adjustments any active military pay and allowances that were received, and non-military income is eligible for the Resident Credit. Ohio **nonresident** servicemembers are eligible to deduct military pay and allowances. For detailed guidance see: Income Tax and the Military.
Spouses and Community Property	For an Ohio **resident** civilian spouse, income earned in Ohio is subject to Ohio income taxes, while income earned outside Ohio is eligible for the Resident Credit. For an Ohio **nonresident** civilian spouse, income earned in Ohio is deductible on Ohio Schedule A. Any income that is earned outside of Ohio by an Ohio nonresident civilian spouse is eligible for the Nonresident Credit. Ohio is not a community property state. For more information see: Taxability of Civilian Spouse of Military Servicemembers.
Income Exclusions/Income Deductions	May exclude Social Security income (to extent included in federal adjusted gross income). No standard or itemized deductions.
Capital Gains/Losses	Taxed as ordinary income.
Military Retirement Pay	Generally, retired servicemembers are entitled to deduct "retired personnel pay" that is included in federal adjusted gross income and related to service in the uniformed services, the reserve components thereof, or the Ohio National Guard. If the retired personnel pay is tied to a plan such as the federal civil service retirement system or the federal employee's retirement system, the portion of that income that is based on the retired servicemember's time in the uniformed services is eligible for the Ohio income tax deduction.
Military Injury Relief Fund and Veteran's Disability Severance Payments	Amounts included in a servicemember's federal adjusted gross income are deductible. Servicemembers who erroneously included these amounts on their federal income tax returns can file an amended return with the IRS to remove the income. After that return is accepted, the servicemember can file an amended Ohio IT 1040 showing the lower federal AGI and request an Ohio refund. If the amount is included in federal AGI and the IRS does not accept the change, you can still file an amended Ohio IT 1040 to deduct the income and request a refund.
Ohio Resident Veterans Bonus	Ohio awards a bonus to certain veterans. Complete details on the bonus and how to apply are found at Ohio Veterans Bonus. The Ohio Resident Veterans Bonus is not taxable as part of either federal or Ohio adjusted gross income. Bonus recipients also do not need to report it as income on either their federal or Ohio income tax return.
Deadline/Extensions	Deadline is April 15, 2024. Ohio does not have an Ohio extension but honors the IRS extension. Taxpayers should include with the Ohio income tax return a copy of their IRS extension or their extension confirmation number or a printed copy of the IRS acknowledgement.
Filing requirements based on Federal Filing Status	A servicemember's Ohio income tax filing status must be the same status as that used on his/her federal income tax return. Servicemembers who filed as "qualifying surviving spouse" on their federal return must select

	the "single, head of household, or qualifying surviving spouse" box on their OH return.
Same-Sex Marriage	Per the Supreme Court in *Obergefell v. Hodges*, June 26, 2015, same-sex married filers have same filing options as heterosexual married filers.

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OKLAHOMA

Oklahoma Tax Commission
300 N. Broadway Ave
Oklahoma City, OK 73102

Member of Federal/State E-File program

General Information:	(405) 521-3160
Web site:	Tax Commission
Forms:	Income Tax Forms
Electronic Filing:	OkTAP
	General Contact
Tax professionals:	(405) 521-3160
Refund Status	Online Refund Status

State filing address:

All returns:

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

E-File Information	Taxpayers who are filing a full-year resident return (Form 511) can e-file for free using OkTAP. See Requirements for Using OkTAP. Taxpayers can also e-file through approved third-party software or preparers. See Approved Electronic Filing Products.
Who must file?	Every resident whose gross income from both within and outside of Oklahoma exceeds the standard deduction plus personal exemptions is required to file an Oklahoma income tax return. Part-year residents and (generally) nonresidents must file if they have $1,000 or more of Oklahoma gross income. Filing is required to receive Disaster Tax Credit or claim other refundable credits.
What forms to file?	Residents file Form 511. Part-year residents and nonresidents file Form 511NR.
Requirements for Residency	Follows general residency requirements. Members of the Armed Forces If you were an Oklahoma resident at the time you entered military service, assignment to duty outside Oklahoma does not of itself change your state of residence. You must file your return as a resident of Oklahoma until such time as you establish a permanent residence in another state and change your military records (as evidenced by the military's Form DD2058). See the specific instructions for Schedule 511-C, line C1 - Military Pay Exclusion.

Oklahoma

	A civilian spouse of a service member who has the same legal residency as the service member, retains that state of residency. A spouse who does not have the same legal residency as the service member determines their residency under the general residency requirements.
Exemptions	Personal, spouse, and dependent exemptions are $1,000 each. An additional $1,000 exemption is available for each taxpayer who is blind. An additional $1,000 exemption is available to taxpayers who were 65 or older on December 31, 2023 and whose federal adjusted gross income is below: $25,000 if MFJ, $12,500 if MFS, $15,000 if single, $19,000 if HoH.
Military Pay	Residents: service members may exclude 100% of their active military pay, including Reserve & National Guard pay, to the extent such pay is included in the Federal Adjusted Gross Income. Tribal members: military wages of service members who are members of a federally recognized Indian tribe are exempt from Oklahoma income tax, if the member was residing within their tribe's "Indian country" at the time of entering service and has not abandoned that residence. Non-residents: service members are required to file an Oklahoma income tax return if their Oklahoma-sourced income exceeds $1,000. Military wages are not considered Oklahoma-sourced income. See Military FAQ.
Spouses and Community Property	Not a community property state. Non-residents: Under the Military Spouses Residency Relief Act, Oklahoma wages of a spouse of a service member can be exempt from Oklahoma income tax if: (1) the service member is present in Oklahoma in compliance with military orders, (2) the spouse is there solely to be with the service member, and (3) the spouse maintains, or elects to maintain, the same residence as the service member. Spouses can give their employers Form OW-9-MSE: Annual Withholding Tax Exemption Certificate for Military Spouses to claim an exemption from Oklahoma withholding tax.
Income Exclusions	The following income may be excluded: most forms of retirement benefits (with limitations), interest on US government obligations, Oklahoma depletion, Oklahoma net operating losses, exempt tribal income, gains from sale of exempt government obligations, Oklahoma capital gains, and income tax refund. See Schedule 511-A. Any payment made by the U.S. Department of Defense as a result of the death of a service member killed in action in a designated combat zone is exempt from Oklahoma income tax during the taxable year in which the service member is declared deceased by the Armed Forces. See Schedule 511-A, line 15.
Income Deductions	Must take the same deduction as on the federal return. The standard deduction is $6,350 (single or MFS), $12,700 (MFJ or Qualifying Widower); or $9,350 (HoH). Itemized deductions are adjusted by adding back state and local sales or income taxes and are capped at $17,000. Charitable contributions and medical expenses are not subject to the cap. Deductions are also available for qualified disability expenses, qualified adoption expenses, contributions to Oklahoma 529 plans, and foster care expenses. See Schedule 511-C. In 2022, a deduction was added for qualified equity investments in an eligible Oklahoma venture capital company. See Form 511, Schedule 511-A, Line 15. Provide Form 582-I.
Income Tax Credits:	Child Care/Child Tax Credit, Earned Income Credit (which was made refundable in 2022), and a Credit for Taxes Paid to Another State. Other credits can be claimed using Form 511-CR.

	Sales Tax Credit or Refund for full-year residents with income below $20,000 or below $50,000 if they have a dependent, are over 65, or have a physical disability constituting handicap to employment. See Form 538-S.
Capital Gains/Losses	Taxed as ordinary income. Certain capital gains on real or personal property within Oklahoma owned for at least 5 years or on the sale of stock of Oklahoma-headquartered company owned for at least 2 years, may be deducted. See Form 561. Capital gain/loss from the sale of a U.S. Government obligation is exempt. See Schedule 511-A, line 11 and Schedule 511-B, line 8.
Retirement Income	Social Security benefits and Civil Service Retirement System (CSRS) benefits paid in lieu of Social Security: Taxpayers can exclude 100% of these benefits included in federal adjusted gross income (AGI). This exclusion does not apply to benefits under the Federal Employees Retirement System (FERS), or any portion of FERS benefits in a mixed FERS and CSRS plan, except for the FERS Annuity Supplement paid to certain FERS retirees until eligible for social security at age 62. Military retirement income: Taxpayers can exclude 100% of their military retirement. Other Retirement Income: Taxpayers can exclude up to $10,000 received from other qualified pension or annuity plans, but not to exceed the amount included in Federal AGI. See Retirement Income Questions.
Filing requirements based on Federal Filing Status	Service member's Oklahoma income tax filing status must be the same used on federal income tax return, with one exception. Married taxpayers who file a joint federal return and one spouse (civilian or military) is a full-year resident and the other spouse (civilian) is a full-year non-resident must either: (1) file as married filing separate, using the corresponding resident and non-resident forms; or (2) file as married filing joint as if both were residents, with a statement that indicates the non-resident spouse is filing as a resident for tax purposes only. If the non-resident spouse is military, the spouses shall file as non-residents on Form 511-NR.
Deadlines/Extension	Deadline: April 15, 2024, unless the deadline falls on a weekend or holiday. For 2023, the deadline is April 15, 2024. For e-filed returns, April 22, 2024. Any payment of taxes due on April 22nd must be remitted electronically in order to be considered timely paid. Extensions: If there is no Oklahoma tax due and you intend to file within the extension period granted by the IRS for your federal return, the Oklahoma Tax Commission will honor the Federal extension. Enclose a copy of the federal extension with your filed Oklahoma return. Use Form 504-I to request an extension beyond that granted by the IRS, if no federal extension was requested, or to make a payment to cover your anticipated tax liability. An extension is valid only if 90% of the tax due is paid by April 15, 2024.
Same-Sex Marriage	Per the Supreme Court in *Obergefell v. Hodges*, June 26, 2015, same-sex married filers have same filing options as heterosexual married filers.
Miscellaneous	100% disabled veterans can apply for a sales tax exemption permit. See Sales Tax Exemption for Disabled Veterans.

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OREGON

Department of Revenue
955 Center St. NE
Salem, OR 97301-2555

Member of Federal/State E-File program

General Information: (800) 356-4222, (503) 378-4988
Forms: Forms
Web site: Department of Revenue
For Tax Professionals: Tax Professionals Webpage
Electronic Filing: Electronic Services Webpage
Refunds: Oregon Refunds
Publication: Publication OR-17

State filing addresses:
Payment enclosed:

Paper filing	***Electronic filing***	***Refund expected or no tax due:***
Oregon Department of Revenue PO Box 14555 Salem, OR 97309-0940	Oregon Department of Revenue PO Box 14950 Salem, OR 97309-0950	Oregon Department of Revenue PO Box 14700 Salem, OR 97309-0930

Electronic payment:
https://www.oregon.gov/dor/Pages/Payments.aspx

E-File Information	Go to E-File Tax Preparers for a list of tax preparation products that can assist you in preparing both your federal and Oregon returns. Go to State of Oregon: Individuals - Free tax preparation services for a list of free tax preparation services. Electronic signature and credit card payments allowed; tax sites must retain copies of Form EF and all supporting documents for 3 years; can e-file Oregon taxes without concurrently e-filing federal tax forms.
Who must file?	You must file if you: 1) Are required to file a federal return; or 2) Had $1 or more of Oregon income tax withheld from wages. If no federal filing requirement, create a substitute return and check the "calculated using 'as if' federal return" box on return. See also Publication OR-17, 2023 Oregon Individual Income Tax Form OR-40 Instructions for Full-Year Residents, and 2023 Oregon Individual Income Tax Form OR-40 for Full-Year Residents.

Oregon

What forms to file?	Full year residents file Form OR-40 (Form 40, Instructions), part-year residents file Form OR-40-P, and nonresidents file Form OR-40-N. For nonresident military spouses: Federal law does not allow Oregon to tax wages if in Oregon to be with an active-duty spouse stationed in Oregon. File Form OR-40-N if income received from Oregon sources or claiming a refund of Oregon taxes withheld. For additional information see Oregon Dept. of Revenue information for military personnel and Publication OR-17.
Residency	You are a resident if: 1) Oregon is your domicile (i.e., Oregon is your center of financial, social, and family life and the place to which that person intends ultimately to return); 2) You spent more than 200 days in Oregon during 2023; or 3) You are a nonresident alien, as defined by federal law. You are a part-time resident if you moved permanently into or out of Oregon during 2023. Nonresidents are those that maintained a permanent home outside of Oregon throughout 2023, did not keep a home in Oregon during 2023, and spent less than 31 days in Oregon in 2023. Oregon does not tax nonresident Servicemembers stationed in Oregon. File Form OR-40-N, Form OR-40-P, or Form OR-40-N and Form OR-40-P, Oregon Individual Income Tax Return for Nonresident / Part-year Resident Instructions if income received from Oregon sources or to claim a refund of Oregon tax withheld from military pay. For additional information see Revenue information for military personnel.
Military Pay	Servicemembers may subtract military pay when: 1) Earned while stationed outside Oregon, and 2) Earned in Oregon (includes National Guard or Reservist assigned away from home for at least 21 days). Subtraction of military pay earned in Oregon is limited to $6,000. For additional information see Publication OR-17.
Spouses and Community Property	Oregon is not a Community Property state, but the income of a spouse who lives in a Community Property state (i.e., Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, or Wisconsin) may be taxable; check the relevant Community Property state. See also IRS Publication 555, "Community Property."
Income Subtractions	Subtractions exists for self-employment taxes, household employment taxes, Social Security income, Railroad Retirement Board income, and penalties, interest, or any shared responsibility payment requirement by the Federal Affordable Care Act.
Income Deductions	You may itemize deductions on your Oregon return even if you do not itemize on your federal return (in such a case, fill out a federal form Schedule A for Oregon purposes). Use federal Adjusted Gross Income to compute the Schedule A limitations. The standard deduction is larger if, on or before January 1, 2024, you, or your spouse, are: 1) At least 65 years old; or 2) Blind (if you or your spouse are permanently blind, you may also qualify for a credit for the severely disabled).
Capital Gains/Losses	Follows federal rules, which treat the capital gain (after reductions for long-term gain) as ordinary income. In addition, Oregon provides exemption for a sale of a manufactured dwelling park to certain organizations and a rate reduction for liquidation of farm business.
Retirement Income	A federal pension taxable by the federal government may be subtracted from Oregon tax liability.
Deadline/Extensions	The filing deadline is April 15, 2024.

Oregon

	Extensions: Oregon allows any extension *to file* that is allowed by the IRS; however, it does not allow an extension in the time *to pay* even if the IRS allows. If you requested a federal extension, you DO NOT need to request an Oregon extension. Mark the "Extension" box when you file your Oregon individual income tax return. Your 2023 return is due October 15, 2023. Any tax not paid by the due date, regardless of whether you obtained an extension to file, will incur interest charges and late penalties. Interest: The annual interest rate is 5% for interest periods beginning on or after January 1, 2018; 6% for interest periods beginning on or after January 1, 2019; 4% for interest periods beginning on or after January 1, 2021; 6% for interest periods beginning on or after January 1, 2023; and 8% for interest periods beginning on or after January 1, 2024. To avoid interest and penalties, make your extension payment no later than April 15, 2024. Be sure to check the "Extension filed" box on your Oregon return. Do not include a copy of your federal extension with your Oregon return, keep it with your records. Write extension reason on top of return. Retain records proving entitlement to extension.
Filing requirements based on Federal Filing Status	A Servicemember's Oregon income tax filing status must be the same status as that used on the federal income tax return, e.g., if MFS-FED then MFS-OR.
Same-Sex Marriage	Per the Supreme Court in *Obergefell v. Hodges*, June 26, 2015, same-sex married filers have same filing options as heterosexual married filers.

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PENNSYLVANIA

Pennsylvania Department of Revenue
Fourth and Walnut Streets
Strawberry Square, Harrisburg, PA 17128

Member of Federal/State E-File program

General Information:	(888) 728-2937 (888-PATAXES)
Personal Income Tax:	(717) 787-8201
Web site:	Pennsylvania Department of Revenue
Electronic Filing:	e-File
Forms for Individuals:	(888) 728-2937, PA Personal Income Tax Forms
Automated 24-hour Info Line:	(888) 728-2937
Online help (FAQ):	Pennsylvania DOR Online Customer Support
Pennsylvania Income Tax Guide	Instructions PA-40, Income Tax Guide webpage

E-File Information & Where to File	Pennsylvania's online service, myPATH, allows taxpayers to file a Pennsylvania Personal Income Tax Return for free. Additionally, myPATH allows taxpayers to make payments, view notices, find answers to frequently asked questions, and speak with a virtual assistant through an online chat. Taxpayers also have the option to electronically file state and federal tax returns using software available from reputable vendors. The Pennsylvania Department of Revenue's website lists vendors that offer federal and state electronic filing for free while others charge a nominal fee. Free assistance may also be available through Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs. When you use one of the electronic filing options, do not mail a paper copy of your tax return; instead, keep it for your records along with your confirmation number. Any taxpayer filing electronically from a home computer must keep a signed Form PA-8453 and supporting documents for three years after the due date of the return or the date the return was filed electronically, whichever is later. Taxpayers must make the documents available to the Pennsylvania Department of Revenue upon request. Do not mail Form PA-8453 and attachments to the Department of Revenue unless requested. Paper copies of returns or rejected electronic returns should be mailed to the following address: PA-40, Individual Income Tax Return Payment Due Returns: PA DEPT OF REVENUE PAYMENT ENCLOSED 1 REVENUE PLACE HARRISBURG PA 17129-0001

	PA-40, Individual Income Tax Return No Payment/Refund/Credit Due Returns (i.e., zero balance returns): PA DEPT OF REVENUE NO PAYMENT OR NO REFUND 2 REVENUE PLACE HARRISBURG PA 17129-0002 PA-40, Individual Income Tax Return Refund/Credit Requested Returns: PA DEPT OF REVENUE REFUND OR CREDIT REQUESTED 3 REVENUE PLACE HARRISBURG PA 17129-0003
Where's my refund?	You can check the status of your personal income tax refund either by clicking on "Where's My Income Tax Refund" on www.revenue.pa.gov, by accessing myPATH, or by calling 1-888-PATAXES.
Who must file?	Pennsylvania residents, nonresidents, or part-year residents must file a 2023 Pennsylvania tax return if they received total Pennsylvania gross taxable income in excess of $33, even if no tax is due with the return.
What forms to file?	Pennsylvania residents, nonresidents or part-year residents file Form PA-40. Nonresidents and part-year residents should use Schedule NRH to apportion income earned (taxable compensation or income (loss) from operating a business) within and outside PA.
Residency	Individuals are considered Pennsylvania residents if they are either domiciled in Pennsylvania or a statutory resident. An individual's domicile is the place at which they maintain their permanent home or home for the indefinite future. It is the place to which an individual intends to return whenever absent and with which an individual has more contacts. Absent an intent to change domicile, a person generally does not acquire a new domicile or lose their old domicile by entering the armed forces. A person on military duty may, however, acquire a new domicile where his or her family is stationed. Even if domiciled outside Pennsylvania, an individual will be a statutory resident of Pennsylvania if they have a permanent place abode in Pennsylvania and spend more than 183 days (midnight to midnight) of the tax year inside Pennsylvania. A permanent place of abode is a house, apartment, dwelling place, or other residence that can be maintained as a household for an indefinite period, whether it is owned by the occupants or not. Barracks, bachelor officer's quarters, and quarters on ships provided for a definite period do not qualify as a permanent place of abode. An individual is a nonresident for Pennsylvania personal income tax purposes if they are a domiciliary of another state or country, unless they qualify as a statutory resident as explained above. An individual may be a nonresident although domiciled in Pennsylvania if the individual has no Pennsylvania permanent place of abode at any time during the tax year, maintains a permanent place of abode outside Pennsylvania, and spends fewer than 30 days in Pennsylvania during the tax year. A part-year resident is an individual who is a resident for part of the tax year and a nonresident for another part of the year. For additional information see Personal Income Tax Guide.
Exemptions	Pennsylvania does not offer a deduction for personal exemptions (amounts claimed for yourself, your spouse, and your dependents).
Military Pay	Military pay (including housing allowances and compensation for weekend drills) earned by Pennsylvania residents is subject to Pennsylvania personal

	income tax as compensation. Nevertheless, residents' military pay for federal active duty or federal active-duty training outside Pennsylvania is not taxable in Pennsylvania. Resident reservists and National Guardsmen ordered to active duty for training at a two-week summer encampment pursuant to Title 10 or Title 73 of the U.S. Code are presumed to be on federal active duty. Nontaxable active-duty compensation also includes income from the U.S. government or the State of Pennsylvania for active state duty for emergencies inside or outside of Pennsylvania. Military pay of nonresidents on active duty within Pennsylvania is not taxable by Pennsylvania. But nonresidents are taxed in Pennsylvania on compensation for duty pay that is not active duty pay (e.g., weekend drills in Pennsylvania). To exclude active-duty pay, service members must file a Pennsylvania personal income tax return and include military W-2 Forms and copies of military orders for the dates service was performed outside of Pennsylvania. Combat-zone and hazardous-duty pay is not taxable except for civilians. For additional information see Military Pay for PA Personal Income Tax Purposes.
Spouses and Community Property	Pennsylvania is not a community property state, but the income of a spouse who lives in a community property state (i.e., Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, or Wisconsin) may be taxable. (Check with the relevant community property state. See also IRS Publication 555, "Community Property"). Married couples may choose to file jointly or separately, but separate returns must be filed where one spouse is a resident and the other is a nonresident. Joint filing is a matter of convenience only (i.e., there is no tax advantage to filing jointly); however, both spouses in a married couple who file jointly are separately liable for the entire amount of tax due, even if only one spouse had taxable income. Under the federal Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from Pennsylvania income tax on income from services performed there if: (1) The servicemember is present in Pennsylvania in compliance with military orders, (2) The spouse is in Pennsylvania solely to be with the servicemember, and (3) The spouse and servicemember are residents of or domiciled in another state.
Rate	3.07%
Deductions and Credits	The Pennsylvania personal income tax does not allow a standard deduction or itemized deductions for medical and dental expenses, taxes paid, interest, gifts to charity, or casualty and theft losses. However, Pennsylvania allows a deduction for unreimbursed employee business expenses. To be deductible, these expenses must be customary and accepted in the industry in which the taxpayer works, reasonable, actually incurred and directly related to performing the duties of the taxpayer's occupation or employment, and necessary to enable the taxpayer to properly perform the duties of their employment. This includes expenses for clothing that protects from bodily injury, that is required to be purchased as a condition of continued employment, and that is not adaptable to general usage. For additional information see Personal Income Tax Guide.

	Credits: Credit against Pennsylvania income tax is allowed for income taxes paid by Pennsylvania residents to other states. A Tax Forgiveness credit is provided to low-income families and individuals to reduce all or part of their Pennsylvania personal income tax liability. Pay earned while serving in a combat or hazardous-duty zone is excluded from the calculation of income for the purpose of determining eligibility for Tax Forgiveness, but military pay earned while on federal active duty or federal active-duty training outside Pennsylvania is included in the calculation of income for the purpose of determining eligibility for Tax Forgiveness. Exclusions: Nontaxable items include GI Bill benefits, public assistance, unemployment compensation, and certain disability payments. For additional information see Personal Income Tax Guide.
Capital Gains/Losses	Pennsylvania makes no special provision for capital gains. There is no distinction between long-term and short-term gains and there is no carryover of losses from one tax year to another. Gains from the sale, exchange, or other disposition of any kind of property are taxable in Pennsylvania. Losses are only recognized on transactions entered into for profit (i.e., no losses are allowed for personal use property), and losses from one class of income cannot be offset against gains from another class of income and the losses of one spouse cannot be offset against the income of the other spouse. For rules regarding the exclusion for gain on sale of a principal residence, see REV-625.
Retirement Income	Retirement benefits and military pension benefits are not taxed. See Personal Income Tax Guide and Instructions to PA-40 (p. 8).
Deadline/Extensions	April 15, 2024. If a taxpayer owes Pennsylvania income tax, the taxpayer can apply for a six-month extension to file their return by submitting PA Form REV-276 and paying the tax owed. If a taxpayer does not owe Pennsylvania income tax, the Department of Revenue will grant an automatic extension of time for filing if the IRS has granted an extension for filing the federal tax return. A copy of the federal extension must be included with the Pennsylvania income tax return. Otherwise, the taxpayer must file PA Form REV-276 to request an extension.
Personnel Serving in Combat or Hazardous Duty Zones Who Cannot or Do Not File by Due Date	Federal extension of time to file and payment rules also apply for Pennsylvania tax purposes. For servicemembers serving in combat zones or qualified hazardous duty areas, the due date is automatically extended for 180 days from the last day of service or the last day of continuous hospitalization for injuries incurred in one of these areas. If you served in a combat zone and are filing after the April due date, print “COMBAT ZONE” at the top of your return and include a copy of your military orders with the return, mailing them to: Regarding: COMBAT ZONE PA DEPARTMENT OF REVENUE BUREAU OF INDIVIDUAL TAXES PO BOX 280600 HARRISBURG PA 17128-0600 If filing electronically, copies of the military orders must still be submitted. Print “COMBAT ZONE” at the top of the orders and then you can either

	submit them through myPath, fax them to (717) 772-4193, email them to ra-bitpitelfcorfaxes@pa.gov, or mail them to: Regarding: COMBAT ZONE PA DEPARTMENT OF REVENUE ELECTRONIC FILING SECTION PO BOX 280507 HARRISBURG PA 17128-0507 If submitting orders via fax, email, or mail, the orders must be accompanied by the DEX-93 Personal Income Tax Correspondence Sheet.
Miscellaneous	Pennsylvania requires the entry of the five-digit code and name of the school district where the taxpayer lived on Dec. 31 of the tax year. If the taxpayer is a nonresident of Pennsylvania on that day, enter "99999" as the school district code. Military personnel should use the school district code for the domicile of their spouse (if the spouse lives in Pennsylvania), their parents (if entering the military while domiciled in Pennsylvania), or the code for the school district in which they live while on federal active military duty while stationed in Pennsylvania (if a Pennsylvania resident).
Same-Sex Marriage	Same-sex married filers have same filing options as heterosexual married filers. Because of the way Pennsylvania computes income tax, there is generally no difference in tax owed whether filing as a couple or filing separately.
Assistance	For general tax questions on personal income tax matters, call the Pennsylvania Department of Revenue at 1-717-787-8201. The Pennsylvania Office of Taxpayers' Rights Advocate provides free and confidential assistance to taxpayers with personal income tax and inheritance tax concerns that have not been resolved through normal, established procedures. To request help: 1. Send an e-mail to: pataxadvocate@pa.gov; 2. Call 717-772-9347; 3. Fax 717-787-8264; or 4. Write to: PA Department of Revenue Office of Taxpayers' Rights Advocate Lobby, Strawberry Square Harrisburg, PA 17128-0101 Note: Taxpayers should include a completed Taxpayer Request for Assistance (REV-556) with all written correspondence.

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RHODE ISLAND

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

Member of Federal/State E-File program

General Information:	(401) 574-8829, M-F 8:30AM - 3:30PM
Taxpayer Assistance:	(401) 574-8829, option #3, e-mail: Tax.Assist@tax.ri.gov
Websites:	Division of Taxation: https://tax.ri.gov Refund Status: https://tax.ri.gov/online-services/wheres-my-refund
Electronic Filing Help:	(401) 574-8484
Electronic Filing of Personal Income Tax:	https://tax.ri.gov/online-services/file-tax-return
E-mail Electronic Filing Questions:	taxportal@tax.ri.gov
Online Forms:	https://tax.ri.gov/forms/individual-tax-forms/personal-income-tax-forms

State filing addresses:

If making payment, mail your return with Form RI-1040V (payment voucher) to:

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

If making no payment or claiming a refund, mail to:

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

E-File Information	E-file your Rhode Island tax return using the Tax Portal at https://tax.ri.gov/online-services/file-tax-return. You may also qualify for Free File. For more information, visit https://tax.ri.gov/online-services/make-payment-online/free-file.
Who must file?	If you are a resident of Rhode Island and you are required to file a federal tax return, you must also file a Rhode Island tax return. Even if you are not required to file a federal tax return, you may be required to file a Rhode Island tax return if your income exceeds the amount of your Rhode Island personal exemptions and applicable standard deduction. If you are a nonresident of Rhode Island, you must file a Rhode Island tax return if you are required to file a federal tax return and you have income derived from or connected with Rhode Island sources. Active-duty military pay is not considered income derived from or connected with Rhode Island sources. Even if you are not required to file a federal tax return, you may be required to file a Rhode Island tax return if you have Rhode Island modifications increasing your federal adjusted gross income ("AGI").

Rhode Island

What forms to file?	Full-year residents file RI-1040. Part-year and nonresidents file RI-1040NR. Generally, if you are required to file a joint return with the IRS, you must also file a joint return with Rhode Island; however, if one spouse is a resident and the other is a nonresident, they must file separate returns, unless they elect to file a joint return as if both were residents of Rhode Island. Where the couple files separately in Rhode Island but jointly with the IRS, the resident spouse must compute income, exemptions, credits, and tax as if a separate federal return had been filed. A resident individual who is not required to file a federal income tax return may be required to file a Rhode Island income tax return if his/her income for the taxable year is in excess of the sum of his/her Rhode Island personal exemptions and applicable standard deduction.
Residency	You are a resident if: 1) You are domiciled in the State of Rhode Island or 2) You maintained a permanent place of abode in Rhode Island and spent more than 183 days of the year in Rhode Island (the latter condition does not apply to Servicemembers in Rhode Island pursuant to active-duty military orders). If the above conditions do not apply, you are a nonresident. You are "domiciled" in Rhode Island if you have a permanent home in Rhode Island. A "permanent home" is a place you intend to return to after a period of absence. Once you've established a domicile somewhere, it remains your domicile until you've acquired a new permanent home. There is no change in domicile if you move to a new location but intend to remain there for only a limited time (even if it is for a relatively long time). For a married couple, normally both individuals have the same domicile. Any person asserting a change in domicile must show: (1) Intent to abandon the former domicile, and (2) Intent to acquire a new domicile, and (3) Actual physical presence in a new domicile.
Exemptions	Complete RI Schedule E (found on page 5 of the RI-1040 and RI-1040NR) to determine the number of dependents you can claim exemptions for. You cannot claim a person as a dependent unless that person is your qualifying child or qualifying relative (use pages 17-22 of the IRS 1040 Instructions to determine your eligible dependents; see also IRS Publication 501). **NOTE**: If someone else can claim you on their return, your exemption amount is zero. To complete RI Schedule E, list the name, social security number, date of birth, and relationship to you for each dependent you are claiming an exemption for. Enter the total number of exemptions you are claiming on Line 5 of RI Schedule E and on Line 6 of RI-1040 or RI-1040NR. Attach RI Schedule E to your RI-1040 or RI-1040NR return. RI Schedule E is discussed further at page I-7 of the RI-1040 instructions and page I-10 of the RI-1040NR instructions. Exemption Amount: Multiply the number of exemptions from line 5 of RI Schedule E by $4,700. However, if line 3 of RI-1040 or RI-1040NR is more than $233,750 see the Rhode Island Tax Rate Schedule and Worksheets, "Exemption Worksheet for RI-1040 or RI-1040NR, Page 1, line 6," to compute your exemption amount.
State EITC	A taxpayer entitled to a federal earned-income tax credit shall be allowed a Rhode Island earned income credit equal to up to 15% of the federal earned income credit. If you are a nonresident or a part-year resident of Rhode Island, you are not entitled to a Rhode Island earned income credit unless you have Rhode Island earned income. The Rhode Island earned income credit is fully refundable.

Military Pay	Your military pay is taxable if you are a resident (See Residency, above). IRS rules for combat zones apply.
Spouses and Community Property	Not a community property state, but the income of a spouse who lives in a community property state (i.e., Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, or Wisconsin) may be taxable (Check with the relevant Community Property state. See also IRS Publication 555, "Community Property"). Pursuant to the Military Spouses Residency Relief Act, income for services performed by the Servicemember's spouse in Rhode Island is exempt from Rhode Island tax if the spouse moved to Rhode Island solely to be with the servicemember and the spouse shares the same non-Rhode Island domicile as the servicemember. However, other income derived from Rhode Island sources such as business income, ownership or disposition of any interest in real or tangible personal property and gambling winnings are still subject to Rhode Island income tax.
Income Exclusions	Use RI Schedule M to modify your federal AGI.
Income Deductions	Rhode Island does not allow federal itemized deductions or any other itemized deductions. Instead, use the Rhode Island standard deduction as listed on Form RI-1040 or RI-1040NR (Single: $10,000; Married Filing Jointly: $20,050; Qualifying Widow(er): $20,050; Married Filing Separately: $10,025; Head of Household: $15,050).
Capital Gains/Losses	Follows federal rules. (See Publication 550, "Investment Income and Expenses (Including Capital Gains and Losses)".

Retirement Income	Beginning in 2023, Rhode Island no longer taxes military service pensions. Rhode Island also allows a deduction of up to $20,000 for income from private sector pensions, non-military government pensions, 401(k) plans, 403(b) plans, and other pension/annuity income for taxpayers who meet the following requirements:
	• You or your spouse were born on or before July 1, 1957,
	• You received a federally taxable pension or annuity, and
	• You meet income limits:
	  ○ Single or Head of household - $101,000
	  ○ Married filing separately - $101,025
	  ○ Married filing jointly or qualifying widow(er) - $126,250
	The pension/annuity deduction applies on an individual basis, meaning that joint filers may qualify for a combined total deduction of $40,000. The military exclusion and pension/annuity deduction are reported on RI Schedule M. For more information, see Publication 2023-01.

Individual Health Insurance Mandate	Unless you qualify for an exemption, you are required to have health insurance for every month when you are a resident of Rhode Island. Full-year nonresidents are not required to have health insurance. If you are a resident of Rhode Island and do not have health insurance, you must pay an Individual Mandate penalty. To learn more about the health insurance mandate, please visit the Health Insurance Mandate pages from the Division of Taxation (tax.ri.gov/guidance/health-insurance-mandate) and Health Source RI (healthsourceri.com/mandate/#). If you were a full-year resident of Rhode Island in 2023 and everyone in your tax household had minimum essential coverage for the whole year, check the box next to line 12b on Form RI-1040. If you were a part-year resident of Rhode Island in 2023 and you and everyone in your household had minimum essential coverage for every month when you and your

	household were residents of Rhode Island, check the box next to line 15b on Form RI-1040NR. If you were a nonresident in 2023, leave the box next to line 15b on Form RI-1040NR blank. If you were a full-year or part-year resident of Rhode Island and you and your household did not have minimum essential coverage, you must complete Form IND-HEALTH and the Shared Responsibility Worksheet to determine the amount of your Individual Mandate Penalty. For more information, refer to the Instructions for the Individual Healthcare Mandate for Rhode Island Residents.
Deadline/Extensions	Monday, April 15, 2024. If filing through mail, your return is considered timely filed if post-marked by Monday, April 15, 2024. You may apply for an automatic 6-month extension to file by filing Form RI-4868 by Monday, April 15, 2024. An extension of time to file does not extend the time to pay your taxes. IRS rules for combat zones apply.
Use Tax	In Rhode Island, the sales and use tax rate is 7%. The Rhode Island Use Tax applies when merchandise purchased outside of Rhode Island is brought into and used in Rhode Island, and the seller does not collect Rhode Island sales tax. Common examples include merchandise purchased from mail-order catalogs, toll-free "800" purchases, purchases made over the internet, or purchases made outside of Rhode Island.
Same-Sex Marriage	Per the Supreme Court in *Obergefell v. Hodges*, June 26, 2015, same-sex married filers have same filing options as heterosexual married filers.

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SOUTH CAROLINA

South Carolina Department of Revenue
300A Outlet Pointe Boulevard
Columbia, SC 29210

Member of Federal/State E-File program

General Information: (803) 898-5000
Web site: SC Department of Revenue
Forms: Available Here, or contact (844) 898-8542 or IITax@dor.sc.gov
Refunds: Call (844) 898-8542 or visit Here
Electronic Filing: Visit MyDORWAY, or contact (844) 898-8542 or MyDORWAY@dor.sc.gov
Individual Income Tax: FAQ's available Here, Form SC1040 Here, and Instructions Here, or contact (844) 898-8542 or IITax@dor.sc.gov
Taxpayer Advocate: Call (803) 898-5444, or e-mail TaxpayerAdvocate@dor.sc.gov

State filing addresses:

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

Refund expected or no payment due:
SC1040 Processing Center
PO Box 101100
Columbia, SC 29211-0100

E-File Information	Taxpayers are encouraged to file returns and pay taxes electronically. Options for electronically filing and paying are found here: MyDORWAY.
Who must file?	**SC Resident**: If you are a South Carolina resident, you are generally required to file a South Carolina Income Tax return if you are required to file a federal return. **SC Non-Resident or Part-Year** Resident: If you are not a South Carolina resident or you are a part-year resident, you are generally required to file if you work in South Carolina or have South Carolina income tax withheld from your wages, or if you received income from rental property, businesses, or other investments in South Carolina. You are also required to file a South Carolina income tax return if you are required to file a federal income tax return which included income taxable by South Carolina. **Filing Status to match federal**: Note that the filing status must be the same as the federal filing status election (for example, you must file a joint South Carolina return if you filed a joint federal return even if your spouse is a non-resident).
What forms to file?	**Full-Time Resident**: file Form SC1040, available here: 2023 SC1040. **Nonresident**: File both Form SC1040 (see resident above), and also file Schedule NR as an attachment to Form SC1040. The Schedule NR is

	available here: 2023 Schedule NR. Instructions for Schedule NR are available here: 2023 NR Instructions. **Part year resident**: A part-year resident can choose to file either (1) the same as a non-resident (see immediately above), or (2) file a Form SC1040 (see resident above) and also use Form SC1040TC (available here: 2023 SC1040TC) to claim a credit for income taxes paid to another state. **Filing Status to match federal**: Note that the filing status must be the same as the federal filing status election (for example, you must file a joint South Carolina return if you filed a joint federal return even if your spouse is a non-resident). If one taxpayer is a resident of South Carolina and one is not, file the SC1040 with the accompanying Schedule NR.
Residency	You are a South Carolina resident, even if you live outside South Carolina, when: 1. Your intention is to maintain South Carolina as your permanent home; AND 2. South Carolina is the center of your financial, social, and family life; AND 3. When you are away, South Carolina is the place to which you intend to return. You are a nonresident if your permanent home is outside South Carolina all year and none of the above apply. See "A Guide to Determining a Taxpayer's Domicile for Income Tax Purposes" for more information, available here: Guide For Domicile. **Military** **Choice for Spouse**: The spouse of a military servicemember can choose to use the same residence as the servicemember for tax purposes, regardless of when they were married. **South Carolina Resident:** If you enter the armed forces when you are a South Carolina resident, you do not lose your South Carolina residency status, even if you are absent from this state on military orders. You are subject to the same residency requirements as any other South Carolina resident and are required to file a South Carolina income tax return. **Nonresident:** If you are not a South Carolina resident, but stationed in South Carolina by military orders, your military income is not subject to South Carolina tax. Non-military income earned in South Carolina by Service member or spouse is taxable; file SC1040 with Schedule NR.
Personal/Dependent Exemptions	South Carolina allows an additional personal exemption deduction for each dependent younger than six years and for each taxpayer 65 years or older as of December 31, 2023. For income received by National Guard and Reserve members for training, see Military Pay below.
Military Pay	Non-resident military pay is not taxable; follows federal rules. Income received by National Guard and Reserve members for customary annual training period (up to 15 days for guard members and 14 days plus travel time for Reserve members), weekend drills, and inactive duty training is generally exempt from South Carolina income tax. For details on certain non-taxable National Guard or Reserve pay, see SC1040 Instructions (available Here), page 8, discussing Line n.
Spouses and Community Property	South Carolina is not a community property state, but the income of a spouse who lives in a community property state may be taxable (Check

	with the relevant Community Property state. See also IRS Publication 555, "Community Property"). South Carolina recognizes the Military Spouses Residency Relief Act for tax years beginning on, or after, January 1, 2009. Under this federal law, a spouse of a service member may be exempt from South Carolina income tax on income from services performed in South Carolina if (1) The service member is present in South Carolina in compliance with military orders, (2) The spouse is in South Carolina solely to be with the service member, and (3) The spouse maintains domicile in another state.
Income Exclusions	Social Security benefits and railroad retirement taxed for federal purposes are not subject to tax in South Carolina. Retirement income paid by the United States government for service in the Reserves or National Guard is also not taxed for South Carolina purposes—see SC1040 Instructions (available Here), page 13.
Income Deductions	For details on most available deductions, see SC1040 Instructions (available Here), pages 6-14. See page 8 for possible deductions to specific to members of the National Guard or Reserves. For the Military Retirement Income deduction, see "Retirement Income" below. In addition, and more generally, expenses deducted on your federal return that are related to any income exempt or not taxed by South Carolina constitutes an addition, which must be added to the federal income, though it may ultimately be subtracted. Such treatment applies to Reserve pay.
Capital Gains/Losses	Taxed as ordinary income (per federal rules), but note that individuals are allowed a deduction from South Carolina taxable income equal to 44% of the net capital gain recognized in South Carolina. "Net capital gain" means the excess of the net long-term capital gain from the sale or exchange of a capital asset held for more than one year over the net short-term capital loss of capital assets held for one year or less. South Carolina capital gains holding period is the same as the federal holding period. For more information, see SC1040 Instructions, (available Here), pages 6-7.
Retirement Income	**Retirement income from employment outside South Carolina** Retirement income received by a resident individual is taxable in South Carolina. The residency of a taxpayer when the taxpayer receives the retirement income, not the place of employment where the retirement income was earned, determines the taxability of retirement income. South Carolina does not tax the retirement income of nonresident individuals. **Deduction for retirement income subject to tax in South Carolina** An individual taxpayer receiving retirement income from their own plan may deduct up to $3,000 of qualifying retirement income annually until reaching age 65 and deduct up to $10,000 of such retirement income annually at age 65 and thereafter. For this purpose, "retirement income" means the total of all otherwise taxable income not subject to a penalty for premature distribution from qualified retirement plans (which includes those plans defined in Internal Revenue Code Sections 401, 403, 408, 457) and public employee retirement plans of the federal, state, and local governments, including military retirement. If both spouses receive retirement income, each spouse is entitled to a retirement income deduction. A surviving spouse who also receives retirement income that is attributable to a deceased spouse is allowed a separate retirement deduction on behalf of the deceased spouse. The

	deduction for retirement income received as a surviving spouse is based on the age the deceased spouse would have been had they lived. **Deduction for all taxpayers age 65 and over** An Income Tax deduction of up to $15,000 is allowed against any South Carolina taxable income of a resident individual who is 65 or older by the end of the tax year. The following requirements apply to this deduction: a. Amounts deducted as retirement income (see above discussion) reduce this $15,000 deduction. b. Amounts deducted as a surviving spouse (see above discussion) do not reduce this $15,000 deduction. c. Taxpayers filing a joint return are allowed a deduction of up to $15,000 when only one spouse is 65 or older and up to $30,000 when both spouses are 65 or older by the end of the tax year. Note: For taxpayers age 65 and older, the total of the retirement deduction and age 65 and older deduction cannot exceed $15,000 per taxpayer. (Ex. If a taxpayer claims the $10,000 retirement deduction, they would only be eligible for $5,000 as the age 65 and older deduction.) **Military Retirement Income Deduction** Beginning with tax year 2022, you may deduct all military retirement income included in your South Carolina taxable income. For additional details beyond those provided below, see SC1040 Instructions (available Here), pages 10-11, and also see SC Revenue Ruling 22-11 (available here: SC Rev Rul 22-11). A surviving spouse receiving military retirement income attributable to the deceased spouse applies the deduction in the same manner it applied to the deceased spouse. If the surviving spouse has their own retirement income, they are allowed an additional retirement deduction. **Caution:** Individual taxpayers must reduce the retirement deduction and the age 65 and older deduction by any amount they claim as a military retirement deduction. Surviving spouse deductions are calculated separately from deductions based on the taxpayer's own retirement plan.
Deadline/Extensions	April 15, 2024 is the deadline to pay tax due and to file your return. An extension to file (but not to pay) is also due April 15, 2024. Requests for extension to file can be made by completing SC4868 (available here: SC4868) and mailing it to the address on the SC4868. Online Requests: Requests for extension can also be made online. Request your extension to file by paying your balance due on our free tax portal, MyDORWAY, at dor.sc.gov/pay. Select Individual Income Tax Payment to get started. Your payment on MyDORWAY automatically submits your filing extension request. No additional form or paperwork is required. If filing the SC4868 by paper, mail the original with payment, if any. Note that an Extension provides an additional six months to file tax return; however, it is for an extension to file only, not to pay taxes owed. Late payments incur penalties, and interest. If no income tax is anticipated due and an extension of time to file a federal income tax return was granted, the South Carolina Department of Revenue will accept a copy of the federal extension; you do not need to send South Carolina a copy of the federal

	form by the due date of the tax return. Check the "Extension" box when later filing your SC1040.
Filing requirements based on Federal Filing Status	A Servicemember's South Carolina income tax filing status must be the same status as that used on her federal income tax return.
Same-Sex Marriage	Per the Supreme Court in *Obergefell v. Hodges*, June 26, 2015, same-sex married filers have same filing options as heterosexual married filers.

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SOUTH DAKOTA – NO STATE INCOME TAX

South Dakota Department of Revenue
445 East Capitol Avenue
Pierre, SD 57501-3185

Phone: (605) 773-3311
Website: South Dakota Department of Revenue

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TENNESSEE – NO STATE INCOME TAX

Tennessee Department of Revenue
500 Deaderick Street
Andrew Jackson Building
Nashville, TN 37242

Phone:	Nashville-area and out-of-state: (615) 253-0600
	Statewide toll-free:(800) 342-1003
Website:	Tennessee Department of Revenue
Need Assistance with a Tennessee Tax Issue? Problems Resolution Office	Problems Resolution Office Resolution Office
Need Additional Information about Tennessee Taxes and Military Personnel?	Tax Guide for Military Members and Veterans

Tennessee has no state income tax. It previously had the "Hall Income Tax" which applied to interest from bonds and notes and dividends from stock, but it has been repealed for tax years beginning on or after January 1, 2021. See here.

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TEXAS – NO STATE INCOME TAX

Texas Comptroller of Public Accounts
Lyndon B. Johnson State Office Building
111 East 17th Street
Austin, Texas 78774

Phone: (800) 252-5555, 800-252-8880
Website: TX Comptroller of Public Accounts

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UTAH

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

Member of Federal/State E-file program

General Information:	(801) 297-2200 or (800) 662-4335 (toll free outside Salt Lake area)
Forms:	Forms and Publications
Website:	Utah State Tax Commission
Taxpayer Help:	(801) 297-2200 or 1-800-662-4335, taxmaster@utah.gov
Refund:	Refund Methods and Information
Advocate:	The Utah Taxpayer Advocate Service (801) 297-7562, (800) 662-4335 (ext. 7562), taxpayeradvocate@utah.gov

State filing addresses – returns with payments:	Utah State Tax Commission 210 North 1950 West Salt Lake City, UT 84134-0266
State filing addresses – all other returns (including refunds):	Utah State Tax Commission 210 North 1950 West Salt Lake City, UT 84134-0260

What's new	**Utah Tax Rate:** The 2023 Utah Legislature passed HB 54, lowering the state individual income tax rate from 4.85 percent to 4.65 percent. **Solar Energy Systems Phase-out**: The maximum credit for solar power systems installed in 2023 is $400. Find out more here. **Earned Income Tax Credit**: The 2023 Utah Legislature passed HB 54, limiting the Utah earned income tax credit to the amount of Utah income earned. Find out more here. **Payroll Protection Program (PPP) Grant or Loan Addback**: In certain situations, you must add to your income the amount of PPP grants or loans forgiven in 2023. Find out more here. **Additional Dependent for Taxpayer Tax Credit**: The 2023 Utah legislature passed HB 54, allowing an additional personal exemption in the year of a qualifying dependent's birth, for purpose of calculating the Utah taxpayer tax credit. **Tax Credits for Adoption Expenses**: The 2023 Utah Legislature passed HB 130, repealing the Special Needs Adoption tax credit (credit 41) and enacting a Refundable Adoption Expenses tax credit (credit ME) and a Nonrefundable Adoption Expenses tax credit (credit AS).

E-File/Paper Copy Information	**E-Filing**: Go to Online Filing. Electronically filed returns do not require sending paper copy of documents to the Tax Commission. **Paper Filing**: Send the following with your Utah Return: TC-40 page 3, TC-40A, TC-40B, TC-40S, and TC-40W (all that apply); An explanation for any equitable adjustment entered on TC-40A, Part 2, code 79.; Attach form TC-131 if claiming a refund for a deceased taxpayer. Attach federal form 8379 if you are claiming relief as an injured spouse. Pay any return amount due at tap.utah.gov. If paying by check or money order, include form TC-547. **Keep**: Do not submit supporting documentation, including your federal return, worksheets, and credit schedules such as your W-2, 1099-R, 1099-MISC, K-1, or TC-675R (other than Utah schedules TC-40A, TC-40B, TC-40S and/or TC-40W). Keep these, along with any receipts, and all supporting documents for a period of 3 years from the date the taxes are due or paid.
Who must file?	You must file a Utah individual income tax return if: 1. You are a Utah resident or part-year resident who must file a federal income tax return; 2. You are a nonresident or part-year resident with federal gross income from Utah sources who must file a federal return; or 3. You want a refund of overpaid income tax. If you must file a Utah return, first complete a federal return, even if you're not otherwise required to file with the IRS. You need information from the completed federal return to complete the Utah return.
What forms to file?	All taxpayers may use Form TC-40. Part-year residents and nonresidents use both TC-40 and TC-40B.
Residency	You are domiciled in Utah if: **Test 1** 1. You or your spouse claimed a child tax credit (IRC §24) for a dependent on your federal tax return, and the dependent is enrolled in a Utah public K-12 school. This does not apply if you are the dependent's noncustodial parent and are divorced from, or were never married to, the custodial parent. 2. You or your spouse is enrolled as a resident student in a Utah state institution of higher education. **Test 2** There is a rebuttable presumption you are domiciled in Utah (i.e., you are domiciled in Utah unless you can prove otherwise) if you or your spouse: 1. Claims a residential exemption for a primary residence under UC §59-2, Property Tax Act, 2. Voted in Utah during the taxable year and were not registered to vote in another state during that time, or 3. File a Utah income tax return as a full-year or part-year resident. **Test 3** Even if you do not meet any of the conditions above, you are still domiciled in Utah if: 1. Either you or your spouse has a permanent home in Utah to which either of you intend to return after being absent; and

	2. You or your spouse has voluntarily settled in Utah, not for a special or temporary purpose, but with the intent of making a permanent home. Under Test 3, whether you have a permanent home in Utah is based on a preponderance of the evidence (i.e., the evidence you have a permanent home is more convincing than any evidence you do not), taking into consideration all of the facts and circumstances found on TC-40 Instructions, pp. 3-4. The nonresident spouse of a nonresident servicemember may be exempt from the Utah income tax under certain conditions. See Spouses and Community Property Below.
Exemptions	The personal exemption is $1,941 per dependent you were allowed to claim on your federal return for the federal tax credit. See TC-40 Instructions, pg. 7. You may be exempt from Utah individual income tax if your federal adjusted gross income is less than the sum of your federal standard deduction and personal exemptions. See TC-40 Instructions, pg. 8.
Military Pay	Utah treats military pay and allowances of resident servicemembers the same as the IRS. If income is included in federal adjusted gross income, it is automatically included in Utah income. Conversely, if income is excluded from federal taxation, it is also excluded for Utah purposes. An example is the exclusion of combat pay if you are enlisted, a warrant officer, or a commissioned warrant officer. The active-duty military wages of a Utah nonresident service member may be deducted from his or her federal income on the Utah return. Generally, filing status must be the same status on the Utah return as on the federal return. Exception for military families: If you are in the military and married, and one spouse is a full-year Utah resident and the other is a full-year nonresident, special instructions apply to filing your Utah returns. If you file separate federal returns, you must file separate Utah returns. However, if you file a joint federal return, you may file either joint or separate Utah returns. For tax years beginning on or after Jan. 1, 2010, a military service member who dies as a result of military service in a combat zone may claim a nonrefundable tax credit equal to their tax liability in the year of death. UC §59-10-1027.
Spouses and Community Property	Utah is not a community property state, but the income of a spouse who lives in a Community Property state (i.e., Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, or Wisconsin) may be taxable (Check with the relevant Community Property state. See also IRS Publication 555, "Community Property"). There are special rules if a person who lived in a community property state and then moved to Utah becomes deceased. Find more here. Nonresident Military Spouse Income: All income of a service member's nonresident spouse is exempt from Utah tax only if: (1) the spouse and the service member are residents of the same state outside Utah, (2) the service member is in Utah under military orders, and (3) the spouse is in Utah solely to be with the service member.
Military Tax Benefits	**Military Survivor Benefits Credit**: A surviving spouse or dependent child of a deceased military member may claim a nonrefundable tax credit for survivor benefits if the benefits are paid due to the death of a member of the armed forces or reserve components while on active duty or the death of a member of the reserve

	components that results from a service-connected cause while performing inactive duty training. The tax credit is equal to the product of the amount of survivor benefits received during the taxable year and 4.65%. The tax credit that is more than your tax liability may not be carried forward or back. **Combat Related Death Credit**: If you are filing a return on behalf of a military service member who died as a result of military service in a combat zone, you may claim a nonrefundable credit equal to the amount of your tax return attributable to the deceased service member. To qualify for the credit, you must meet conditions listed on TC-40 Instructions, p. 23. **Military Retirement Credit**: You may qualify for this credit if you or your spouse (if filing jointly) received taxable military retirement pay. This means military pay related to service in the armed forces, including military retirement pay received by a survivor of a deceased service member. It does not include Social Security income, 401(k) or IRA distributions, or other sources of income, such as non-military federal retirement. See **here** to calculate. **Veteran Employment Credit**: A nonrefundable credit is available to taxpayers who hire a qualified, recently deployed veteran. To qualify for the credit, you must meet conditions listed on the TC-40 Instructions, p. 23.
Tax Rate	4.65%
Income Exclusions	If income is excluded from federal taxation, it is also excluded for Utah purposes. For example: Death gratuity paid to a survivor of a member of the Armed Forces which is not taxable on the federal return is not taxed by Utah. See IRS Publication 3.
Income Deductions	You may itemize or take the standard deduction on your Utah return, but it must match which deduction you selected on your federal return. Standard deduction amounts are the same as federal amounts. TC-40 Instructions.
Capital Gains/Losses	See TC-40 Instructions, pp. 17-18 for information on Capital Gains Transaction Credit.
Retirement Income	You may qualify for a Military Retirement Credit if you or your spouse (if filing jointly) received taxable military retirement pay. For information on Retirement Credit, see above and TC-40 Instructions, pg. 20.
Deadline/Extensions	April 15, 2024, if you file on a calendar year basis (tax year ends Dec. 31, 2023). The deadline is the 15th day of the fourth month after the fiscal year ends for fiscal year filers. If the due date falls on a Sunday, Saturday, or legal holiday, the due date is the next business day. Utah automatically provides an automatic extension of six months to file your Utah return. There is no form needed to obtain this extension. **The Utah extension is an extension to file the tax return, not to pay tax amounts due**. To avoid late pay penalties and interest, you must prepay one of the following amounts by the original due date: (1) Prepayment of 90% of 2023 Utah tax due, (2) 100% of your 2022 tax liability, <u>or</u> (3) 90% of your 2023 Utah tax due (if you did not have a 2022 Utah tax liability or this is your first-year filing). See TC-40 Instructions, pp. 2-3. Utah allows personnel serving in a combat zone or overseas contingency operation the same extension deadline allowed by the IRS. Utah will put any payment agreements, collection activities, audits, and return filing

	requirements on hold for the duration of the deployment plus at least 180 days as provided by the IRS guidelines. To receive combat zone extension, email combatzone@utah.gov and provide name, stateside address, date of birth, and date of deployment to the combat zone. A service member, spouse, or an authorized representative may make this notification. Answers to questions will be by email, unless the question concerns specific tax account information, in which case the answer will be sent by regular mail to the address on record. Do not include a social security number or any confidential or classified information by email.
Miscellaneous	Use tax is a tax on goods and taxable services purchased for use, storage, or other consumption in Utah during the taxable year and applies only if sales tax was not paid at the time of purchase. If you purchased an item from an out-of-state seller (including Internet, catalog, radio and TV purchases) and the seller did not collect sales tax on that purchase, you must pay use tax directly to the Tax Commission. Sales and use tax rates vary throughout Utah. Use the Use Tax Rate Chart on page 10 of TC-40 Instructions. There is a credit available for sales or use tax paid to another state (but not to a foreign country). Find out more here.
Same-Sex Marriage	Same-sex married filers have the same filing options as heterosexual married filers.

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VERMONT

Vermont Department of Taxes
133 State Street
Montpelier, VT 05633-1401

Member of Federal/State E-file program

General Information: (802) 828-2865, Toll Free: (866) 828-2865
tax.individualincome@vermont.gov

Website: Department of Taxes Webpage
Vermont Tax Guide for Military and National Services

Forms: Forms Webpage, (802) 828-2515, Toll Free: (855) 297-5600
tax.formsrequest@vermont.gov

How to Pay Tax: Paying Tax Owed

Refund Status: Refund Status Webpage, (802) 828-2865, Toll Free: (866) 828-2865

Electronic Filing: MyVTax (Extension to File Vermont Personal Income Tax)
Free-File (State Personal Income Tax Return)

Taxpayer Advocate: (802) 828-6848 available Monday to Friday, 7:45 am-4:30 pm
Mailing Address:
Vermont Department of Taxes
Taxpayer Advocate
P.O. Box 429
Montpelier, Vermont 05633-1401
Email Address:
tax.taxpayeradvocate@vermont.gov
Taxpayer Advocate services are available if a taxpayer has concerns with the following:

- An issue with, or action by, the Vermont Department of Taxes not resolved by normal, established procedures within 180 days;
- A response or resolution not received by the date promised;
- An action by the Department that will cause a substantial hardship, irreparable injury, or long-term adverse impacts.

	You may contact the Taxpayer Advocate by telephone or by letter. We discourage using email as it is not secure. Please use email for general inquiries only. Provide the following information: • Name, address, Account Number (if unknown, the last four digits of your Social Security Number or Vermont business tax account number) • Telephone number, mailing address, and email address • Type of tax(es) and reporting period(s) • Detailed description of the problem and efforts you have made to resolve it
State filing addresses:	***Payment enclosed:*** Vermont Department of Taxes PO Box 1779 Montpelier, Vermont 05601-1779 ***Refund requested, no balance due, no payment:*** Vermont Department of Taxes PO Box 1881 Montpelier, Vermont 05601-1881

E-File Information	E-file available and free software available for federal and Vermont Tax filing. See the Free-File page and Payments and Returns.
Who must file?	You must file if: (1) You are a resident, part-year resident of Vermont or a nonresident, and you are required to file a federal income tax return, and you earned or received more than $100 in Vermont income; or 2) You are a non-resident and earned or received Vermont gross income of more than $1,000. See Vermont law at 32 V.S.A. § 5861 and § 5823(b) for information on sources of income.
What forms to file?	All taxpayers may use Form IN-111 (see Income Tax Form and Instructions). Part-year residents or nonresidents, as well as any resident wishing to exempt their military pay from Vermont taxation, must also use to apportion Vermont income (see Income Tax Form and Instructions).
Residency	See Who Should File. You are a resident if you are domiciled in Vermont or maintain a permanent home in Vermont and are present in Vermont more than 183 days of the taxable year (unless you are a member of the military domiciled elsewhere). If you were a Vermont resident for only part of the year, you are a part- year resident. If you were not a Vermont resident for the tax year but received Vermont income, you are a non-resident. Domicile is the place where you have your permanent home. Establishing a domicile depends on factors such as the location of residences owned or rented, the amount of time spent at the residences, the location of items considered of sentimental or financial value, how and where one's living is earned, an investment in a business or profession in this state, the place of

	voter registration, the state issuing a driver's license and an automobile registration, and the residence of the taxpayer's immediate family. No one factor is conclusive. You can have only one domicile. Your domicile does not change unless you move to a new location with the intent to make it your permanent home. If you move to a new location but only intend to stay a limited time, your domicile does not change. For more information, see Section 9 of Department Regulation 1.5811(11)(A)(i). An individual in military service retains as his or her domicile the state from which he or she entered service until a change in domicile is affected. The domicile of a civilian spouse or civil union partner of a member of the military is established under general domicile rules. For more information, see Section 9 of Department Regulation 1.5811(11)(A)(i). It is presumed that the domiciles of married individuals or civil union partners are the same unless there is affirmative evidence to the contrary. 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. The Vermont resident spouse must also complete a federal return, for Vermont tax purposes only, as if filed Married Filing Separately and attach it to Vermont return. Exemptions and deductions must be reasonably allocated (i.e., the Vermont-only MFS return cannot take all exemptions, etc.) See Vermont Department of Taxes TB-55. **Required Vermont School District Code:** For school district codes go to the School Codes page. **Vermont Residents:** Use the 3-digit school district code for your residence on December 31. **Nonresidents:** Enter 999 as your school district code.
Homestead Exemption	Homestead Declaration: If you are a Vermont resident, you must declare (by filing electronic returns or form HS-122 by April 15, 2024) as a "homestead" any property that meets the following definition: a principal dwelling and parcel of land surrounding the dwelling that you own and occupy as a Vermont resident as of April 1 this year, and which you have not leased to a tenant for more than 182 days in the calendar year. This is necessary for a correct property tax assessment.
Exemptions	Enter on form IN-111 the number of exemptions claimed on your federal return or your recomputed federal return. Exemptions specific to military service members and veterans may be found here, and on pages 4-10 of Vermont Tax Guide for Military and National Services.
Military Pay	See Form IN-113 instructions, Income Tax Form and Instructions. For full-year residents: Wages earned for full-time active-duty military service performed outside Vermont may be excluded from taxable income. Enter the amount of exempt military pay on line 32 of Form IN-113. Taxpayer may be asked to supply copy of orders showing service outside Vermont. For others, military pay is taxed as ordinary income. Follows federal rules. $2,000 of National Guard or Reserve pay is exempted if federal AGI is less than $50,000, unit training took place in Vermont, and the Reserve Component Commander has certified that taxpayer completed all unit training during the calendar year. If military pay not included in Federal taxable income, it will not be taxed in Vermont.
Spouses and Community Property	Vermont is not a community property state, but the income of a spouse who lives in a Community Property state (i.e., Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, or Wisconsin) may

	be taxable (check with the pertinent community property state). See also IRS Publication 555, Community Property. Under the Federal Military Spouses Residency Relief Act, a spouse of a service member may be exempt from Vermont income tax on income from services performed there if: (1) the service member is present in Vermont in compliance with military orders; (2) the spouse is there solely to be with the service member; and (3) the spouse maintains domicile in another state.
Income Exclusions	For non-resident or part-year resident with Vermont income, or a Vermont resident claiming income exempt from Vermont income tax, see Form IN-113 for Vermont adjustments to income. For a Vermont resident, see What Is Taxable Income? | Department of Taxes.
Capital Gains/Losses	Vermont allows a portion of net adjusted capital gains, as defined by Internal Revenue Code Section 1(h), to be excluded from Vermont income. Qualified dividends are not eligible for capital gains treatment for Vermont. The amount excluded cannot exceed 40 percent of Federal taxable income. Complete and submit Schedule IN-153 (see Schedule IN-153 Instructions) to calculate the capital gains exclusion for 2023. You must also file Form IN-112.
Retirement Income	Beginning in 2022, the first $10,000 of military retirement pay is exempt from state income taxes if AGI is less than $50,000 (single) and $65,000 (joint). Taxpayers cannot claim both this military retirement pay exemption and social security exemption in same year. See Tax Exemptions for Veterans | Office of Veterans Affairs.
Deadline/Extensions	Return is due April 15, 2024. Vermont allows taxpayers a 6-month extension if they file Form IN-151, "Application for Extension of Time to File Form IN-111," on or before the due date. The extension allows additional time to file but does not extend the time to pay any tax due, tax is owed by the April 15 deadline. File an Extension. Vermont offers a combat zone duty extension for military personnel who were called up for full time active military duty in a designated combat zone or who served in an area treated as if it were a combat zone. The extension for an income tax return also applies to the military personnel's spouse. To claim the extension, call (802) 828-2865. Vermont adopted the provisions of Section 7508 of the Federal Internal Revenue Code that extends the time to file an income tax return without penalty to: 1. 180 days after the last day of qualifying combat zone service; or 2. 180 days after the last day of any continuous qualified hospitalization for injury received from service in the combat zone.
Data requested to prevent fraud	**Information from Driver's License or State-Issued ID Card** The State of Vermont requests, though does not require additional information from a driver's license of state-issued identification card in an effort to combat stolen-identity tax fraud and ensure that your hard-earned tax refund goes to you. Although not required, such information could accelerate processing of your return.
Same-Sex Marriage	Per the Supreme Court in *Obergefell v. Hodges*, June 26, 2015, same-sex married filers have same filing options as heterosexual married filers.

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VIRGINIA

Virginia Tax
P.O. Box 1115
Richmond, VA 23218-1115

Express mail:
Virginia Tax
1957 Westmoreland Street
Richmond, VA 23230

General Information: (804) 367-8031
Web site: Virginia Tax
Forms: Virginia Tax Forms
Online Services: (804) 367-8031, Online Services, MilTax
Refund status: (804) 367-2486, Where Is My Refund Webpage

State filing addresses:

Payment enclosed (i.e., tax due):
Virginia Department of Taxation
P.O. Box 760
Richmond, VA 23218-0760

Refund expected or no payment:
Virginia Department of Taxation
P.O. Box 1498
Richmond, VA 23218-1498

E-File Information	Filing tax returns electronically is considered the fastest, safest and easiest way to file a return. Active-duty military members who earned $79,000 or less in 2023 are eligible to use Virginia Free File. Military members are eligible to use MilTax. For all other taxpayers, Virginia provides a list of approved products that meet the requirements for electronic tax return filing (Virginia Approved Tax Preparation Software). Taxpayers electing to have their returns prepared/filed by a paid preparer or electronic return originator (ERO) must complete VA Form 8453 and maintain that form with their records.
Record Retention	Taxpayers should retain their tax records for at least 3 years from the due date of the return or the date the return was filed, whichever is later. (Virginia Recordkeeping)
Who must file?	Virginia residents and part-year residents (see Residency link below for definitions) must file a Virginia state return if the taxpayer is required to file a federal tax return <u>and</u> has Virginia Adjusted Gross Income – which may differ from Federal Adjusted Gross Income (AGI) – that meets or exceeds the following threshold(s): single and married filing separate returns - $11,950; married filing a joint return - $23,900. Non-residents of Virginia are required to file a return if they earned income from a Virginia source. (See Virginia Residency) There are certain jurisdictions where Virginia has reciprocity agreements, which means Virginia residents who earn certain income in those other jurisdictions only pay Virginia tax. Those jurisdictions are Kentucky, the District of Columbia, Maryland, Pennsylvania and West Virginia. (See Reciprocity)

Virginia

Residency	There are two types of residency for Virginia tax purposes: Actual Residents and Domiciliary Residents. • Actual residents are persons who are physically present in Virginia or maintain a place of abode in Virginia for more than 183 days (even if non-consecutive) in a taxable year. • A Taxpayer who has elected Virginia as his/her domicile is considered a Domiciliary Resident. This term includes members of the military who live in another state but maintain Virginia as their legal residence. • Members of the military who maintain their legal residence in a state other than Virginia, but who are physically present in Virginia for more than 183 will not be treated as actual residents so long as they maintain domiciliary residence in another state. Non-Residents, for tax purposes, include those persons who do not live in Virginia. Non-residents who earn income from a Virginia source must generally file Virginia non-resident tax returns. (See Virginia Residency.) Members of the armed forces on active duty are taxed on their military pay only by their legal states of residence. If a taxpayer's legal state of residence was Virginia when they entered the armed forces, and the taxpayer did not legally change their residency to another state, they are still a Virginia resident, even if stationed elsewhere. Similarly, members of the armed forces who are not Virginia residents (e.g., because they maintained residency in the state in which they lived prior to being stationed in Virginia) are not subject to Virginia income tax on their military pay, or on interest received from accounts held in Virginia banks. However, if such taxpayers have other income from Virginia sources, such as a part-time job, or a business or trade conducted in Virginia, they are subject to Virginia tax on that income.
What forms to file?	All forms can be found at VA Forms Webpage. For residents, file Form 760. For Part-Year residents, file Form 760PY. For non-residents, file Form 763. See page 7 of the Form 760 Instructions for an explanation of the rules that apply to residents of KY, D.C., MD, PA, and WV. Spouses and dependents of members of the armed forces must determine their own residency status and filing obligations even if filing a joint federal return.
Exemptions	Virginia allows a $930 per person exemption for the filer, spouse and each dependent. In addition, there is an $800 per person exemption for those considered blind for federal income tax purposes and for those who are 65 years or older as of January 1, 2023. See Exemptions.
Military Pay	Military personnel stationed inside or outside Virginia whose military basic pay is less than $30,000 may be eligible to subtract up to $15,000 of military basic pay received during the taxable year, provided they are on extended active duty for more than 90 days. Taxpayers who claim this subtraction cannot claim a Credit for Low-Income Individuals, Virginia Earned Income Credit, or Refundable Virginia Earned Income Credit. Members of the National Guard of Virginia (active or inactive) with a rank no higher than O3 (Captain) may exclude up to $3,000 of their income for such service. National Guard members who are on active duty for at least 90 consecutive days during the taxable year may qualify for the military basic pay deduction of $15,000 noted above.

	Military personnel on active-duty service in a combat zone or a qualified hazardous duty area may subtract their combat or hazardous duty pay from Virginia income to the extent that the pay was included in federal adjusted gross income and not otherwise subtracted, deducted or exempted. See Military Tax Tips for further information.
Spouses and Community Property	Military members and their spouses who maintain legal residence in different states (e.g., one spouse in VA, the other spouse in TX) may not file a joint tax return in Virginia. Instead, they will utilize Virginia Filing Status 3 and file separate returns (if a Virginia return is required). In the event that one spouse maintains residence in a community property state (Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington or Wisconsin), certain income earned by that spouse may be taxable to the Virginia resident spouse. See Internal Revenue Service (IRS) Publication 555 – Community Property. Spouses filing jointly utilize Virginia Filing Status 2, which includes a Spouse Tax Adjustment that allows married couples to file joint returns without paying higher taxes than if they had filed separately. Under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act, the spouse of a military member may be exempt from Virginia income tax on wages, salaries or certain self-employment income if: (i) the military member is present in Virginia in compliance with military orders; (ii) the spouse is present in Virginia solely to be with the military member; and (iii) they both maintain the same non-Virginia domicile state. (See Military Spouses Residency Relief Act FAQs)
Rates	If a taxpayer's Virginia Adjusted Gross Income is below the filing threshold (see "Who must file?" above), the tax is zero and there is no need to file a return unless a refund for the withholding of tax is required. Rates are as follows based on Virginia Taxable Income (VTI): • 2% on up to \$3,000 of VTI; • \$60 + 3% on VTI of \$3,001 to \$5,000; • \$120 + 5% on VTI of \$5,001 to \$17,000; and • \$720 + 5.75% on VTI over \$17,000. See Tax Calculator.
Income Exclusions	Virginia law exempts certain income that may have been reported on a federal return. (Virginia Subtractions from Income)
Deductions	If a taxpayer claims the standard deduction on their federal tax return, they must also do so on their Virginia return. The Virginia standard deduction for 2023 is \$8,000 for single taxpayers and married taxpayers filing separately and \$16,000 for married taxpayers filing jointly. Similarly, if a taxpayer itemizes deductions on their federal tax return, they must also do so on their Virginia return. Itemized deductions are set forth on Virginia Schedule A and are generally the same as those reported on the federal Schedule A. Taxpayers who file joint federal income tax returns but married filing separate Virginia returns must divide their itemized deductions between both spouses, generally based on who paid for the item.
Capital Gains/Losses	Both long-term and short-term capital gains are taxed as ordinary income. A deduction may be available for certain long-term gains attributable to a qualified investment in a Virginia-based technology company. See Va. Code § 58.1-339.4.

Virginia

Retirement Income	Generally, income taxed by the Federal government is treated the same by Virginia. See Virginia Taxes and Your Retirement. For taxable years beginning on and after January 1, 2022, certain military benefits received by an individual age 55 or older may be subtracted from Virginia taxable income. See Virginia Military Benefits Subtraction. • The maximum amount of the subtraction is $10,000 in 2022; $20,000 in 2023; $30,000 in 2024; and $40,000 in 2025 and after. • If a joint return is filed by two married members of the military both receiving qualifying benefits, each spouse may take advantage of the maximum subtraction amount for his or her qualifying benefits. • "Military benefits" are defined as any military retirement income received for service in the Armed Forces of the United States; benefits paid to the surviving spouse of a veteran of the Armed Forces of the United States under the Survivor Benefit Plan program established by the U.S. Department of Defense; and military benefits paid to the surviving spouse of a veteran of the Armed Forces of the United States. • This subtraction is not allowed if a credit, exemption, subtraction, or deduction is claimed for the same income pursuant to any other provision of Virginia or federal law. • Taxpayers and surviving spouses are eligible for the Military Benefits Subtraction if they turn 55 at any time during the taxable year for which the subtraction is taken. However, beginning with taxable year 2024, qualifying retirement benefits may be subtracted regardless of age. In addition, military retirement income received by individuals awarded the Medal of Honor can be subtracted in determining Virginia taxable income. The amount of the subtraction is the amount of military retirement benefits reported in federal adjusted gross income. The subtraction does not apply to benefits received by a surviving spouse.
Deadline/Extensions	Virginia individual income tax returns and payments are due May 1, 2024. An automatic 6-month extension of time to file (but not to pay) is available to all Virginia taxpayers. • Members of the military stationed outside the United States and Puerto Rico on the date Virginia returns are due have until July 1, 2024 to file their return and pay to the associated taxes. When claiming this extension, write the words "Overseas Rule" on the top of the return and on the outside of the envelope in which it is mailed. • Members of the military serving in a combat zone qualify for either the same filing and payment extensions granted by the IRS plus 15 days, or a one-year extension, whichever is longer. When claiming this extension, write "Combat Zone" on the top of the return and on the outside of the envelope in which it is mailed. • Members of the military who are deployed outside of the U.S. qualify for an extension of the due date for filing and payment until 90 days after the completion of deployment. When claiming this extension, write "Overseas Noncombat" on the top of the return and on the outside of the envelope in which it is mailed. All extensions granted to military personnel also apply to their spouses.

	If any due date falls on a Saturday, Sunday, or holiday, taxpayers have until the next business day to file or pay with no penalty.
Locality Code	Pages 45 and 46 of the Form 760 Instructions contain the 3-digit locality codes necessary for completion of the Virginia Form 760. Taxpayers should utilize the locality in which they lived on January 1, 2024.
Same-Sex Marriage	Per the Supreme Court in *Obergefell v. Hodges*, June 26, 2015, same-sex married filers have same filing options as heterosexual married filers.

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WASHINGTON – NO STATE INCOME TAX

Washington State Department of Revenue
Taxpayer Account Administration
P.O. Box 47476 Olympia, WA 98504-7476
(360) 705-6705
Department of Revenue

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WEST VIRGINIA

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

Member of Federal/State E-file program

General Information: (800) 982-8297; (304) 558-3333
Forms: Forms
Web site: West Virginia State Tax Department;
Tax Division Telephone Numbers
Refund status: (304) 558-3333; (800) 982-8297; Refund Status
Electronic Filing: (304) 558-3333; Electronic Filing

State filing addresses:

Payment enclosed (tax due):
West Virginia State Tax Department
P.O. Box 3694
Charleston, WV 25336-3694

Refund expected or no payment:
West Virginia State Tax Department
P.O. Box 1071
Charleston, WV 25324-1071

E-File Information	Taxpayers should go to the E-file page for filing options. Tax sites are required to keep WV 8453 and all supporting documents on file for three years. Phone for instructions on disposition of rejected returns. Individuals who made payments totaling $50,000 or more during the most recent fiscal year may be required to file and pay their West Virginia taxes electronically.
Who must file?	Regardless of residency status, you must file a West Virginia return if you are required to file a federal return (and have income from West Virginia sources), or if your West Virginia adjusted gross income exceeds your allowable deduction for personal exemptions ($2,000 per exemption, or $500 if you claim zero exemptions). If you are a non-resident, you must file a West Virginia return if your federal adjusted gross includes income from West Virginia sources, or if you would like a refund. See Form IT-140 and Instructions. If you and your spouse are at least 65 years old, you are not required to file if your total income is less than your exemption plus addition of $8,000 for each taxpayer.
What forms to file?	Regardless of residency status, you must file Form WV IT-140. As part of this form, you must also complete Schedule A if you are non-resident or part-year resident (the standalone form IT-140NRS (Special Nonresident Income for Reciprocal States) has been eliminated, in place of which you should complete Part II of Schedule A). See Form IT-140 and Instructions.
Residency	Follows ordinary residency rules, except that if you are a resident of another state and maintain a physical presence in West Virginia for more than 183 days you qualify either as a resident of West Virginia for tax purposes or

	may claim a special credit for reciprocal taxation (does not apply to military members). In general, if you have spent more than 30 days in West Virginia and have the intent to become a West Virginia resident you are considered a full year or a part-year resident. A full year nonresident is an individual who is: a resident of another state who does not maintain a physical presence within West Virginia and does not spend more than 183 days of the taxable year within West Virginia; or a resident of West Virginia who spends less than 30 days of the taxable year in West Virginia and maintains a permanent place of residence outside West Virginia. You are a Special Nonresident if you are a resident of a neighboring state for the entire taxable year and your only source of West Virginia income was from wages and salaries. Spouses who filed joint federal returns may file a joint West Virginia return or separate West Virginia return; however, those who filed separate federal returns must file separate West Virginia returns. See IT-140 Instructions. Any refunds for taxable year 2023 may be claimed on a properly filed IT-140 indicating "Nonresident Military Spouse" above the title on the first page. Military spouses should check the Nonresident Special box on Form IT-140 and complete Part II of Schedule A. A copy of their State of Legal Residence Certificate, form DD2058, must be enclosed with their return when it is filed. Nonresident military service members and their spouses may be liable for West Virginia income tax on other types of West Virginia income such as business income, interest income, unemployment compensation, etc. These types of income are reported on the Schedule A. See page 19 of the IT-140 Instructions.
Exemptions	The West Virginia personal exemption allowance is $2,000 per allowable exemption or $500 for zero exemptions. A surviving spouse is allowed an additional $2,000 exemption for up to two years after the spouse's death. The number of West Virginia personal exemptions that you are allowed to claim are the same number as your federal exemptions as determined under prior years when federal exemptions existed. If you claim zero exemptions on your federal return because you are claimed as a dependent on another person's return, you must claim zero on your West Virginia return. Each taxpayer who is (a) age 65 or older during any part of the taxable year; or (b) permanently and totally disabled may deduct from their federal adjusted gross income up to $8,000 of his/her income received from any source. If a joint return is filed by two qualifying individuals, up to $8,000 of income received by each individual may be deducted.
Military Pay	A member of the Armed Forces who is "domiciled" outside West Virginia is considered to be a nonresident of West Virginia for state income tax purposes. Domicile is the place an individual intends to have as his or her true, fixed and permanent home. For servicemembers, domicile is generally the place the servicemember lived immediately prior to joining the military. Consequently, his/her military compensation is not taxable in West Virginia even though he/she is stationed in West Virginia and maintains a permanent place of abode in the state. If a member of the Armed Forces was a legal resident of West Virginia when he/she entered military service, assignment to duty outside the state does not change his/her residency status and he/she must pay tax in the same manner as any other resident individual unless he/she did not maintain a physical presence in West Virginia for more than 30 days during the taxable year.

	Therefore, for residents who are stationed outside of West Virginia, and who are not present in West Virginia for more than 30 days during the tax year, military pay is not taxed (though West Virginia source income still would be). For all other residents, military pay is taxable only to the extent it is taxable on the federal return (thus West Virginia does not tax combat pay). Military income received for National Guard or Armed Forces Reserves called to duty pursuant to an Executive Order is not taxable on the West Virginia return. This income is shown on Schedule M, line 34, as a decreasing modification to the federal. **A copy of your military orders and W-2 must be included with the return.** West Virginia does not impose tax on the retirement income received from military retirement, including survivorship annuities. See instructions for Schedule M on page 23 of IT-140 Instructions. For additional information specific to Military Servicemembers see Publication TSD-443 Personal Income Tax Of Military Servicemembers.
Spouses and Community Property	West Virginia is not a community property state, but the income of a spouse who lives in a Community Property state (i.e., Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, or Wisconsin) may be taxable (Check with the relevant Community Property state). See also IRS Publication 555, "Community Property". Under the Federal Military Spouses Residency Relief Act, a spouse of a servicemember may be exempt from West Virginia income tax on income from services performed there if (1) the servicemember is present in West Virginia in compliance with military orders; (2) the spouse is there solely to be with the servicemember; and (3) the spouse maintains domicile in another state. Eligible spouses wishing to claim this exemption from income tax may file a revised Form IT-104 with the spouse's employer and must also attach a copy of their "spousal military identification card" when providing this form to their employer. Any refunds for taxable year 2023 may be claimed on a properly filed IT-140 indicating "Non Resident Military Spouse" above the title on the first page. Military spouses should check the Nonresident Special box on Form IT-140 and complete Part II of Schedule A. A copy of their State of Legal Residence Certificate, Form DD2058, must be enclosed with their return when it is filed. Nonresident military service members and their spouses may be liable for West Virginia income tax on other types of West Virginia income such as business income, interest income, unemployment compensation, etc. These types of income are reported on the Schedule A. See the IT-140 Instruction Booklet.
Rates	Rates are as following for taxable income in the following margins, if your filing status is Single, Head of household, Married filing joint, or Widow[er] with dependent child: • up to $10,000, 2.36% of taxable income; • at least $10,000 but less than $25,000: $236 + 3.15% of excess over $10,000; • at least $25,000 but less than $40,000: $708.50 + 3.54% of excess over $25,000; • at least $40,000 but less than $60,000: $1,239.50 + 4.72% of excess over $40,000;

	• at least \$60,000: \$2,183.50 + 5.12% of excess over \$60,000 Rates are as following for taxable income in the following margins if your filing status is Married filing separately: • up to \$5,000, 2.36% of taxable income; • at least \$5,000 but less than \$12,500: \$118.00 plus 3.15% of excess over \$5,000; • at least \$12,500 but less than \$20,000: \$354.25 plus 3.54% of excess over \$12,500; • at least \$20,000 but less than \$30,000: \$619.75 plus 4.72% of excess over \$20,000; • at least \$30,000: \$1,091.75 plus 5.12% of excess over \$30,000.
Income Exclusions	Low Income Earned Income Exclusion is available to you, even if you are claimed a deduction on someone else's return, if you have federal adjusted gross income \$10,000 or less (\$5,000 or less for married filing separately). See page 29 of the IT-140 Instruction Booklet.
Income Deductions	West Virginia has no standard or its own itemized deductions. See instructions to Schedule M.
Capital Gains/Losses	Taxed as ordinary income; follows federal rules for inclusion and deduction.
Deadline/Extensions	Due April 15, 2024. West Virginia automatically grants any extension you obtained for your federal income tax return. Even with such an extension, interest shall accrue on any tax owed. Filing beyond the deadline without an extension incurs a penalty of 5 to 25 percent unless reasonable cause can be shown for the delay.
Same-Sex Marriage	Per the Supreme Court in *Obergefell v. Hodges*, June 26, 2015, same-sex married filers have same filing options as heterosexual married filers.

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WISCONSIN

Wisconsin Department of Revenue
Individual Income Tax
2135 Rimrock Road
Madison, WI 53713

Member of Federal/State E-file program

General Information:	(608) 266-2772; (608) 266-2486
Website:	WI Department of Revenue www.revenue.wi.gov
Forms:	(608) 266-1961; 2023 Individual Income Tax Forms
Refunds:	(866) 947-7363

State filing addresses:

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

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

E-File Information	Electronic Filing: (608) 266-2486; 608-266-2772 Email contact for e-filing: DORElectronicFiling@wisconsin.gov; E-File Main: E-File Webpage If you file a Form 1 or 1NPR, you must attach a completed copy of your federal income tax return to your Wisconsin e-file return.
Filing Requirements	See Individual Income Tax Filing Requirements.
What forms to file?	Residents: Form 1 Part-year and nonresidents: Form 1NPR. If you (or your spouse if filing jointly) were domiciled in another state or country at any time during the taxable year, use Form 1NPR.
Residency	In general: You are a resident if domiciled in Wisconsin throughout the taxable year whether or not physically present, a part-time resident if your domicile is Wisconsin for part of the year, and a nonresident if you were not domiciled in Wisconsin for any part of the taxable year. See Publication 128 Wisconsin Tax Information for Military Personnel & Veterans. Domicile is your "true, fixed & permanent home" where you intend "to remain permanently & indefinitely and to which [you have] the intention of returning, whenever absent." Armed Forces personnel: If you were a Wisconsin resident on the date you entered military service, you are considered a Wisconsin resident throughout your military career unless you change your legal residency

	(which consists of showing a physical presence elsewhere, an intent to remain there, and an intent to abandon the old legal residence). See Military Members - FAQ. For questions about domicile, see 1NPR Instructions at page 3.
Spouses and Community Property	Wisconsin is a Community Property state. If you are married, filing separately, see IRS Publication 555 (Community Property). See Wisconsin Publications 109 and 113 (2/23) Under the Federal Veterans Benefits and Transition Act of 2018, a spouse of a Servicemember may be exempt from Wisconsin income tax on income from services performed there if (1) the servicemember is present in Wisconsin in compliance with military orders; (2) the spouse is there solely to be with the servicemember; and (3) the spouse maintains domicile in another state. See: Military Members – FAQ #7-9.
Exemptions	$700 per person (an additional $250 for taxpayer or taxpayer's spouse if over 65).
Military Pay	Wisconsin residents in the armed forces are liable for their entire annual Wisconsin net taxable income, regardless of income source. Military pay exempt for federal purposes is also exempt for Wisconsin, i.e., federal combat pay. If you were a member of the Reserves or National Guard and served on active duty, you may subtract any military pay that is included on your W-2 and was: • Received from the federal government, • Received after being called into active federal service or into special state service authorized by the federal Department of Defense, and • Paid to you for a period of time during which you were on active duty and called into active federal service or special state service, even if the pay was received after the active-duty period ended. CAUTION: The subtraction only applies to members of the Reserves or National Guard who are called into active federal service under 10 U.S.C. § 12302(a), 10 U.S.C. § 12304, or 10 U.S.C. 123046 or into special state service under 32 U.S.C. § 502(f). It does not apply to pay that members of the Reserves and National Guard receive for their weekend or two-week annual training. It also does not apply to a person who is serving on active duty or full-time duty in the active guard reserve (AGR) program. However, persons in the AGR program may qualify for the subtraction in the following paragraph. An additional subtraction is allowed for the amount of basic, special, and incentive pay received from the federal government under 37 USC chapters 3 and 5 during the period that members of the U.S. Armed Forces are on active duty. A member of the U.S. Armed Forces includes all regular and reserve components subject to the following jurisdictions, including the Coast Guard and commissioned officers and personnel below the grade of commissioned officers in these forces: • Secretary of Defense • Secretary of the Army • Secretary of the Navy • Secretary of the Air Force For more information, see the "Frequently Asked Questions" regarding military income tax at: Military Members - FAQ and Publication 128 Wisconsin Tax Information for Military Personnel and Veterans.

Military member survivors	**Combat zone related death.** If you are filing a return for an individual who died in 2023 while on active duty and the death occurred while he or she was serving in a combat zone or as a result of wounds, disease, or injury incurred while serving in the combat zone, you may subtract all income received by the individual during the year of death. Attach the certification made by the Department of Defense, DD Form 1300, *Report of Casualty*, to the return, along with Federal Form 1040 and all Forms W-2. (**Note:** For persons who died in 2023 as a result of service in a combat zone, the income subtraction also applies for 2022 if the service member did not previously file a 2022 income tax return). See Schedule M Instructions Line 53. **Veterans and Surviving Spouses Property Tax Credit**: This is a subtraction for property tax paid on the principal residence of certain disabled veterans (conditions include a service-connected disability of 100%) and certain survivors of deceased service members. See Form 1 Instructions. You must obtain verification of eligibility from the Wisconsin Department of Veterans Affairs in advance. Note: If you claim the veterans and surviving spouses property tax credit, you or your spouse may not claim the school property tax credit, homestead credit, or farmland preservation credit.
Rates	See the 2023 Tax Table at page 38 of the Form 1 Instructions.
Income Exclusions	A full list of subtractions from income may be found on Schedule SB Instructions.
Income Deductions	Standard Deduction varies with income. Does not follow all federal rules; see the 2023 Standard Deduction Table on page 35 of the Form 1 Instructions.
Capital Gains/Losses	If your federal adjusted gross income includes capital gains and/or losses, you must complete Schedule WD.
Retirement Income	All military retirement pay is non-taxable. Some retirement pay from federal or local government is non-taxable only under certain circumstances—see instructions. Use Schedule SB, and see Schedule SB Instructions at p. 6.
Deadline/Extensions	Due April 15, 2024. Wisconsin grants the same extensions for filing as the federal government, e.g., the federal automatic 6-month extension. To get an extension, provide as an enclosure with Form 1 (you do not need to submit a request for an extension in advance of filing your Wisconsin return) a copy of your federal extension application with a statement indicating the extension you are seeking. An extension applies only to the duty to file, not to the duty to pay taxes. Thus, taxes owed beyond the due date are subject to an interest charge, unless: 1) You served in support of Operation Freedom's Sentinel in the U.S.; 2) you qualify for a federal extension because of service in a combat zone or contingency operation; or 3) you qualify for a federal extension due to a federally-declared disaster (see p. 4 of the Form 1 Instructions).
Filing requirements based on Federal Filing Status	You may choose to file Married Filing Separately or Married Filing Jointly for Wisconsin, regardless of your filing status on the federal return.
Same-Sex Marriage	Per the Supreme Court in *Obergefell v. Hodges*, June 26, 2015, same-sex married filers have same filing options as heterosexual married filers. A lawfully married same-sex couple must file their Wisconsin individual income tax returns as married filing jointly, married filing separately or, if qualified, as head of household. See Wisconsin Publication 113 (2/23)

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WYOMING – NO STATE INCOME TAX

Wyoming Department of Revenue
122 West 25th Street
2nd Floor
West Cheyenne, WY 82002-0110
(307) 777-5200

Email: dor@wyo.gov, dor_taxability@wyo.gov
Website: Department of Revenue

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