

# State Tax Withholding Exceptions

## Overview

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**Introduction** This guide provides the exceptions to normal state income tax withholding (SITW). **It is NOT a comprehensive legal analysis for state tax law.**

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**Information** Members needing assistance with state tax issues should contact their legal assistance office. Helpful information is also available in the [State Tax Guide](#) which is intended as a reference for U.S. Military VITA program volunteers and provides basic information and contact points for state tax authorities. The guide is updated annually and can be found on the webpage for [U.S. Navy Judge Advocate General's Corps](#).

**NOTE:** There are several instances where SITW will not be withheld from a member's pay. Each of these special instances requires extra care when completing data entry in Direct Access (DA).

**Self-service members:** If the SPO has entered an exemption from State Tax Withholding, **DO NOT MAKE ANY CHANGES TO YOUR STATE TAX WITHHOLDING**. If exemptions or marital status is changed by the member, the system will begin to withhold state taxes.

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**Combat Tax Exclusion** When a member qualifies for combat tax exclusion, the system will exclude allowable income from state tax withholding/reporting.

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# State Tax Withholding Options Defined

**Introduction** This section provides definitions for the three special tax withholding options in Direct Access (DA).

**Definitions** There are three options in the Special Tax Withholding section of the State Tax Data tab.

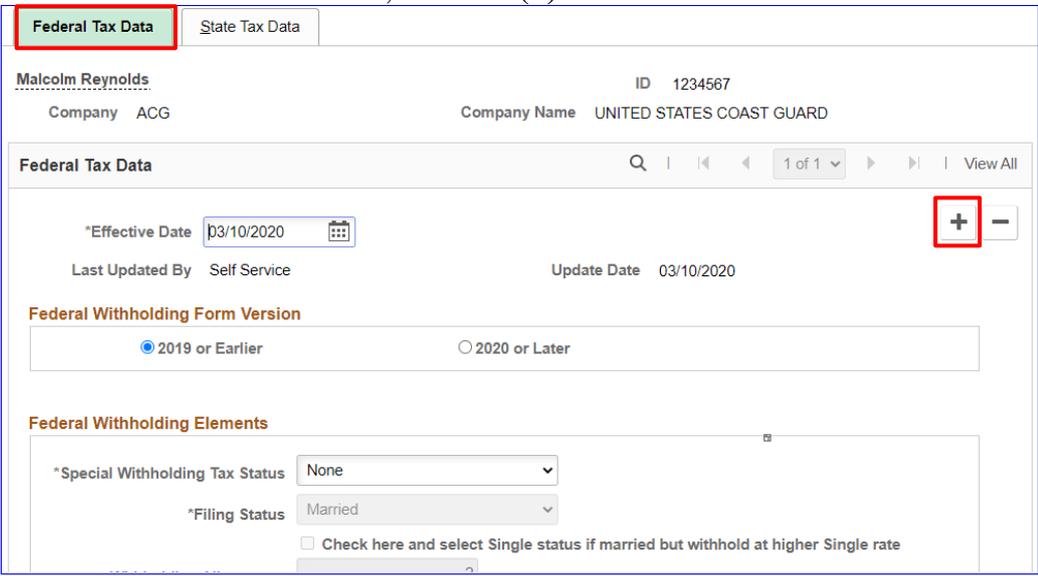
Option	Payroll	Use when
None	<ul style="list-style-type: none"> <li>• Income is subject to SITW.</li> <li>• Income is reported to the state and appears as state wages/earnings on the W-2.</li> </ul>	<ul style="list-style-type: none"> <li>• Member is a resident of a state that has state income tax and the state does not exempt military pay. Ex. Member is a resident of Kansas.</li> <li>• The state exempts military pay but the member is not eligible for the withholding. Ex. Member is a resident of California and assigned to a unit within the state.</li> </ul>
Do Not Maintain Taxable Gross and Do Not Withhold Tax	<ul style="list-style-type: none"> <li>• Income is not subject to SITW.</li> <li>• Income is not reported to state and does not appear on the W-2.</li> </ul>	<ul style="list-style-type: none"> <li>• Member is a resident of a state that doesn't have state income tax. Ex. Member is a resident of Alaska.</li> <li>• Member is a resident of a state that has exemption <b>AND</b> treats military personnel as "non-residents" for state tax purposes <b>AND</b> the member isn't required to file a return to claim an exemption from the state income tax. Ex. Member is a resident of Arizona and their only source of income is compensation received for Active Duty military service.</li> </ul>
Maintain Taxable Gross; SWT Zero unless specified in the "SWT Additional Withholding"	<ul style="list-style-type: none"> <li>• Income is not subject to SITW.</li> <li>• Income is reported to the state.</li> <li>• Income appears on the W-2.</li> <li>• Member may elect to have an additional amount withheld.</li> </ul>	<ul style="list-style-type: none"> <li>• Member is a resident of a state that has exemption from withholding for military personnel and the member meets the requirements for the exemption. These states require the member to file a return to claim the exemption; therefore, the income is reported to the state and appears on the W-2. Ex. Member is a resident of Arkansas and is stationed outside the state of Arkansas.</li> </ul>

## Do Not Insert Rows on the State Tax Data Tab

**Introduction** This section provides an important warning which **MUST** be followed when updating State Tax Data in Direct Access (DA).

**Warning** When changing a member’s state tax withholding information, **a new row must be inserted on the Federal Tax Data tab first**. This will automatically create a new row on the State Tax Data tab for changes.

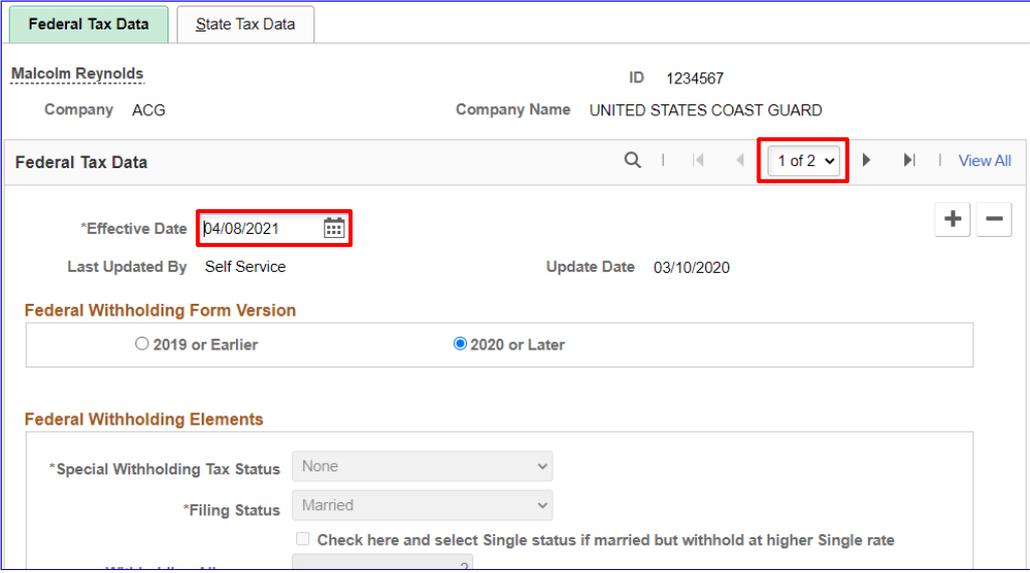
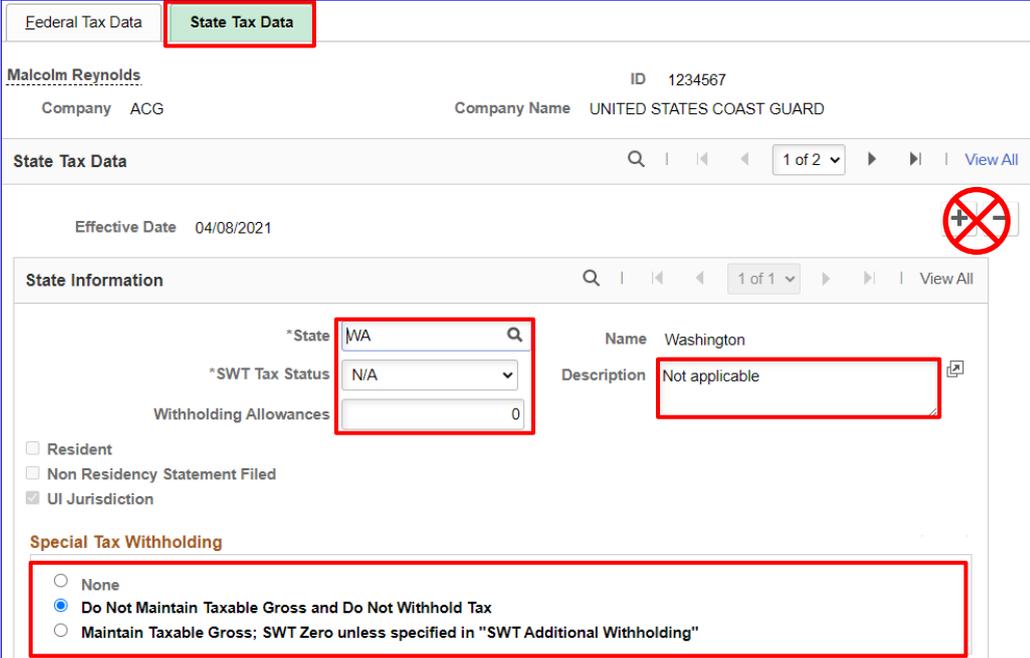
**Procedures** See below.

Step	Action
1	<p>On the <b>Federal Tax Data</b> tab, click the (+) button to add a new row.</p>  <p>The screenshot shows the 'Federal Tax Data' tab selected. The 'Effective Date' is 03/10/2020. The 'Federal Withholding Form Version' is set to '2019 or Earlier'. The 'Federal Withholding Elements' section shows 'Special Withholding Tax Status' as 'None' and 'Filing Status' as 'Married'. A red box highlights the '+' button in the top right corner of the data entry area.</p>

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# Do Not Insert Rows on the State Tax Data Tab, Continued

Procedures,  
continued

Step	Action
<p><b>2</b></p>	<p>The new row's <b>Effective Date</b> should reflect the current date and the number of rows should've increased by 1. For example, adding a new row now shows <b>1 of 2</b>.</p>  <p>The screenshot shows the 'Federal Tax Data' tab selected. The user is Malcolm Reynolds (ID 1234567) at company ACG (UNITED STATES COAST GUARD). The 'Effective Date' is set to 04/08/2021. The 'Federal Withholding Form Version' is set to '2020 or Later'. The 'Federal Withholding Elements' section shows 'Special Withholding Tax Status' as 'None' and 'Filing Status' as 'Married'.</p>
<p><b>3</b></p>	<p>On the State Tax Data tab, the <b>State, SWT Tax Status, Description, Withholding Allowances, and Special Tax Withholding</b> section are all editable.</p> <p>Do <b>NOT</b> insert rows on the State Tax Data tab.</p>  <p>The screenshot shows the 'State Tax Data' tab selected. The user is Malcolm Reynolds (ID 1234567) at company ACG (UNITED STATES COAST GUARD). The 'Effective Date' is 04/08/2021. The 'State' is set to 'WA' (Washington). The 'SWT Tax Status' is set to 'N/A'. The 'Description' is 'Not applicable'. The 'Withholding Allowances' is set to 0. The 'Special Tax Withholding' section has 'Do Not Maintain Taxable Gross and Do Not Withhold Tax' selected. A red 'X' is placed over the '+ -' buttons.</p>

# State Rules – Rule 1

**Introduction** This section provides the procedure for entering and the rules associated with states/territories that a member is not required to pay state income tax on military pay and PPC is not required to report the income and the state/territory does not have an agreement with the federal government to withhold state income tax.

**State/Territory** A member is a legal residence in one of the states/territories that does not have state income tax:

- a) Alaska
- b) Florida
- c) Nevada
- d) New Hampshire
- e) South Dakota
- f) Tennessee
- g) Texas
- h) Washington
- i) Wyoming
- j) Federated States of Micronesia (FM)
- k) Republic of the Marshall Islands (MH)
- l) Palau (PW)

**Procedures** See below.

Step	Action																				
1	<p>Select <b>Maintain Tax Data USA</b> from the Active &amp; Reserve Pay Shortcuts pagelet (this step will be used for all the rules but not shown).</p>  <p>The screenshot shows a table with two columns of shortcuts. The 'Maintain Tax Data USA' link is highlighted with a red rectangular box.</p> <table border="1" data-bbox="347 1288 1374 1727"> <thead> <tr> <th colspan="2">Active &amp; Reserve Pay Shortcuts</th> </tr> </thead> <tbody> <tr> <td>Direct Deposit</td> <td>Proxy - Submit Absence Request</td> </tr> <tr> <td>Voluntary Deductions</td> <td>SGLI + FSGLI</td> </tr> <tr> <td><b>Maintain Tax Data USA</b></td> <td>Housing Allowance</td> </tr> <tr> <td>Dependent Information</td> <td>Cost of Living Allowance</td> </tr> <tr> <td>Generate BAH/Emergency Contact</td> <td>BAH Dependency Verification</td> </tr> <tr> <td>MGIB Enrollments</td> <td>Sea Time Balances</td> </tr> <tr> <td>AvIP</td> <td>View Payslips (AD/RSV)</td> </tr> <tr> <td>Net Distribution</td> <td>Pay Calendar Results</td> </tr> <tr> <td>View Member W-2s</td> <td>Proxy - Submit Non-Charge Abs</td> </tr> </tbody> </table>	Active & Reserve Pay Shortcuts		Direct Deposit	Proxy - Submit Absence Request	Voluntary Deductions	SGLI + FSGLI	<b>Maintain Tax Data USA</b>	Housing Allowance	Dependent Information	Cost of Living Allowance	Generate BAH/Emergency Contact	BAH Dependency Verification	MGIB Enrollments	Sea Time Balances	AvIP	View Payslips (AD/RSV)	Net Distribution	Pay Calendar Results	View Member W-2s	Proxy - Submit Non-Charge Abs
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# State Rules – Rule 1, Continued

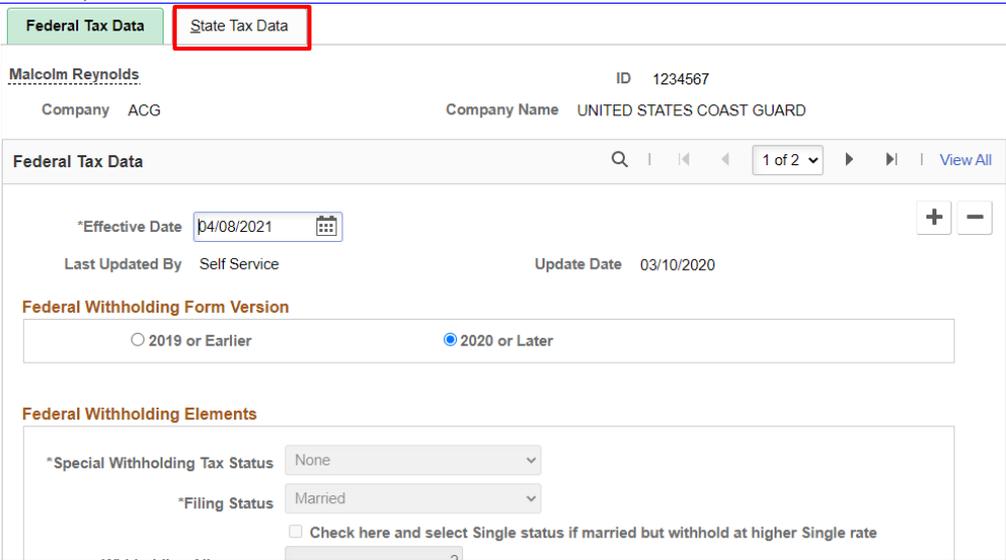
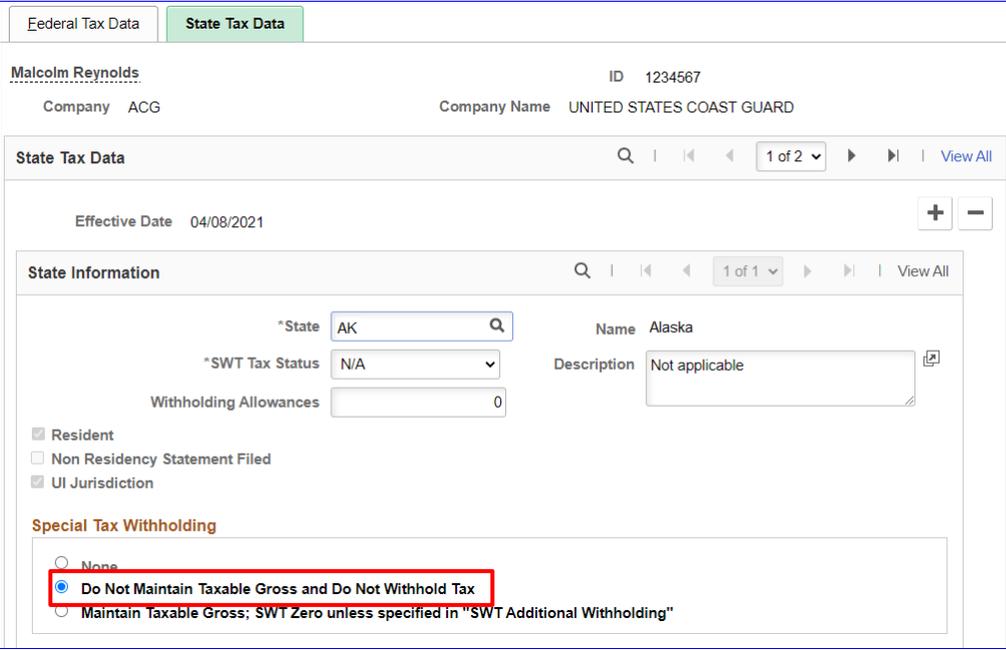
Procedures,  
continued

Step	Action
2	<p>Enter the member’s <b>Empl ID</b> and click <b>Search</b> (this step will be used in all rules but not shown).</p> <div data-bbox="352 510 1150 1261" style="border: 1px solid black; padding: 10px;"> <p><b>Maintain Tax Data USA</b></p> <p>Enter any information you have and click Search. Leave fields blank for a list of all values.</p> <p style="text-align: center;"><b>Find an Existing Value</b></p> <hr/> <p>▼ <b>Search Criteria</b></p> <p>Empl ID begins with <input style="border: 2px solid red;" type="text"/></p> <p>Company begins with <input type="text" value=""/></p> <p>Name begins with <input type="text" value=""/></p> <p>Last Name begins with <input type="text" value=""/></p> <p>Second Last Name begins with <input type="text" value=""/></p> <p>Alternate Character Name begins with <input type="text" value=""/></p> <p><input type="checkbox"/> Include History <input type="checkbox"/> Case Sensitive</p> <p><b>Search</b> <input type="button" value="Clear"/> <a href="#">Basic Search</a> <input type="button" value="Save Search Criteria"/></p> </div>
3	<p>On the Federal Tax Data tab, click the (+) button to add a new row (this step will be used for all rules but not shown).</p> <div data-bbox="352 1373 1374 1933" style="border: 1px solid black; padding: 10px;"> <p><b>Federal Tax Data</b> <input type="button" value="State Tax Data"/></p> <hr/> <p>Malcolm Reynolds ID 1234567 Company ACG Company Name UNITED STATES COAST GUARD</p> <p><b>Federal Tax Data</b> <input type="button" value="Q"/>   <input type="button" value="◀"/>   <input type="button" value="▶"/>   1 of 1   <input type="button" value="View All"/></p> <p>*Effective Date <input type="text" value="03/10/2020"/> <input type="button" value="📅"/> <span style="border: 2px solid red; padding: 2px;">+</span> <input type="button" value="-"/></p> <p>Last Updated By Self Service Update Date 03/10/2020</p> <p><b>Federal Withholding Form Version</b></p> <p><input checked="" type="radio"/> 2019 or Earlier <input type="radio"/> 2020 or Later</p> <p><b>Federal Withholding Elements</b></p> <p>*Special Withholding Tax Status <input type="text" value="None"/></p> <p>*Filing Status <input type="text" value="Married"/></p> <p><input type="checkbox"/> Check here and select Single status if married but withhold at higher Single rate</p> </div>

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# State Rules – Rule 1, Continued

Procedures,  
continued

Step	Action
4	<p>Select the <b>State Tax Data</b> tab (this step will be used for all rules but not shown).</p> 
5	<p>For residents of <b>Rule 1</b> States: In the Special Tax Withholding section select the <b>Do Not Maintain Taxable Gross and Do No Withhold Tax</b> radio button.</p> 

## State Rules – Rule 2

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**Introduction** Rule 2 - State of Legal Residence has Income Tax but Exempts Military Income.

This section provides the procedures for entering and the rules associated with State Tax Data when a member is not required to pay state income tax and PPC is required to report the income to the state or territory.

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### State/Territory

State	Exceptions	*Required to file a claim Exceptions?
Arizona		<p><b>Maybe</b> Must meet <b>all the following</b> to <b>NOT</b> file:</p> <ul style="list-style-type: none"> <li>• Active Duty (AD) member of the U.S armed forces.</li> <li>• Only income is compensation received for AD military service.</li> <li>• No Arizona tax was withheld from AD military pay.</li> </ul>
		<p><b>Yes</b></p> <ul style="list-style-type: none"> <li>• If Arizona state tax was withheld from AD military pay, the member must file a tax return to claim any refund that may be due from that withholding.</li> <li>• If the member has been compensated for work besides AD military pay.</li> </ul>
Arkansas		<p><b>Yes</b> If it is the Home of Record (HOR) and the member is stationed outside the state, they must file an AR1000F reporting all income including U.S. military compensation. However, as of tax year 2014, military compensation is exempt in Arkansas. If the member is stationed in Arkansas and HOR is another state, Arkansas does not tax U.S. military compensation. <b>NOTE:</b> Military compensation is wages received by members of Army, Navy, Air Force, Marine Corp, Coast Guard, National Guard, and Reserve Units.</p>
Colorado	Only for former residents who changed state of legal residence to another state AND changed state of legal residence back to Colorado on or after 01/01/16.	<p><b>Maybe</b> Tax year beginning January 1, 2016 and for subsequent tax years if the AD member “reacquired” residency in Colorado does NOT file a state tax return if only source of income is compensation that is subtracted from Federal taxable income. See <a href="#">Income 21 Military Service Members</a> for more information.</p>

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## State Rules – Rule 2, Continued

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State/Territory,  
continued

State	Exceptions	*Required to file a claim Exceptions?
Illinois		<b>Yes</b> If member is an Illinois resident or a part-year resident and filed a federal return OR Illinois base income is greater than their exemption allowance.
Iowa	Only applies to AD pay of regular and Reserve members: NOT for drill pay received by Reserve members	<b>Maybe</b> Provided the member has no income other than military pay, they would not be required to file an Iowa income tax return.
Kentucky	AD and drill pay, but does not apply to pay received by cadets or academy preparatory students	<b>Maybe</b> Provided the member has no income other than military pay, they would not be required to file a Kentucky income tax return.
Michigan		<b>Yes</b> Regardless of where income is earned, a member is considered a Michigan resident and is required to file a tax return (MI-1040). Military pay is exempt from Michigan tax, but most interest, dividends, capital gains and other income received is subject to Michigan income tax. File an MI-1040 Schedule 1 and Schedule W and subtract military pay to the extent it is included in the federal Adjusted Gross Income (AGI).
Minnesota	AD and drill pay, but does not apply to pay received by cadets or academy preparatory students	<b>Yes</b> Military residents are allowed to exclude AD military pay for services performed in state when determining if they meet the state individual income tax filing requirement, effective for tax years beginning after 31 December 2010. Previous law allowed only AD military pay for services performed outside the state to be excluded when determining the filing requirement.
Montana	AD and drill pay, but does not apply to pay received by cadets or academy preparatory students	<b>Yes</b> Military compensation that is included in the members federal AGI, a member can subtract basic, special, and incentive pay from the federal AGI that is received from serving on AD as a member of the regular armed forces.

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**State Rules – Rule 2, Continued**

**State/Territory,**  
continued

<b>State</b>	<b>Exceptions</b>	<b>*Required to file a claim Exceptions?</b>
New Mexico	Only applies to AD pay of regular and Reserve members: NOT for drill pay received by Reserve members and pay received by cadets or academy preparatory students	<b>Yes</b> AD pay earned by AD members of the armed forces is exempt from personal income tax. File a PIT-1 resident tax return and use a PIT-ADJ schedule to deduct any military AD pay.
Oklahoma	AD and drill pay, but does not apply to pay received by cadets or academy preparatory students	<b>Yes</b> Every resident who has sufficient gross income to file a federal income tax return is required to file a state return regardless of the source of income.

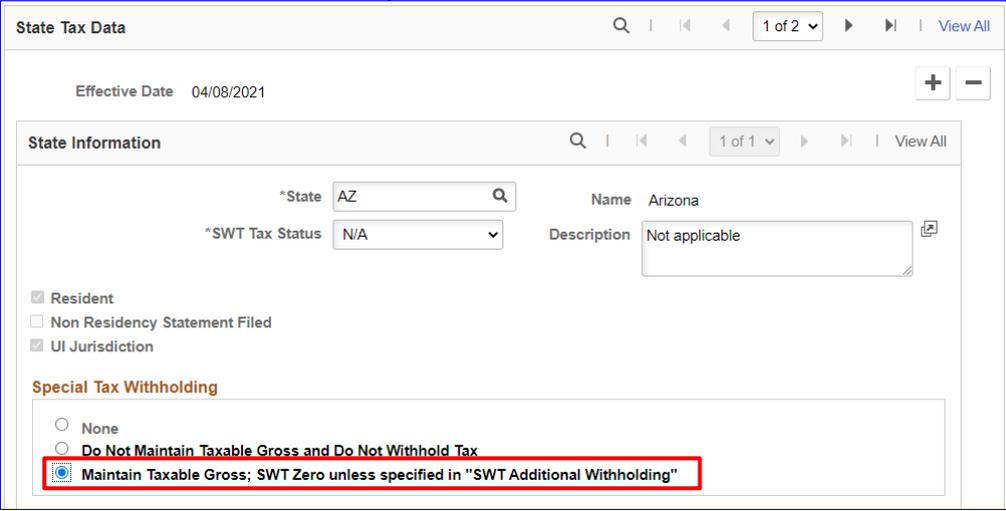
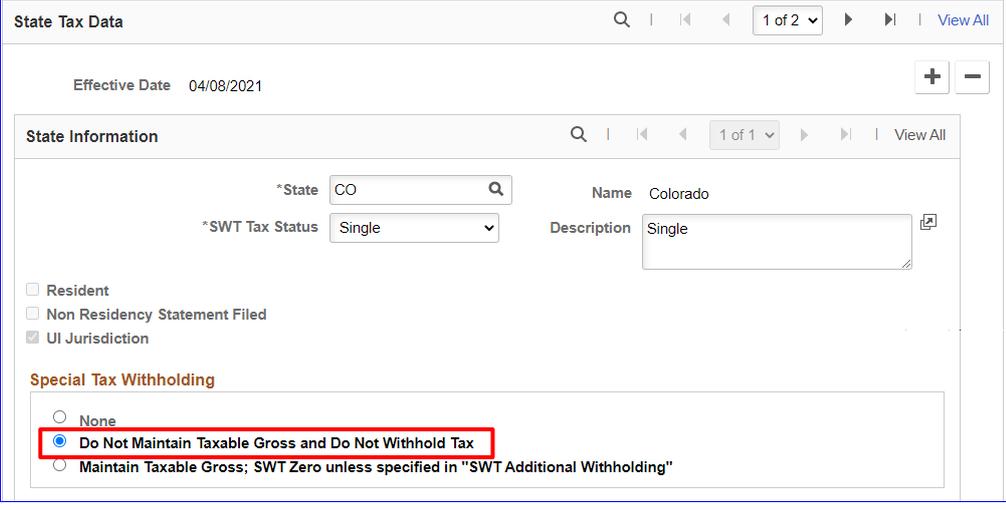
**Additional Information**

Refer to each state’s individual income tax instructions if pay is earned from civilian sources, interest dividends, property, etc. This table generally assumes that no other incomes taxable by your state of legal residence. Refer to [State Tax Guide](#), intended as a reference for U.S. Military VITA program volunteers, that provides basic information and contact points for state returns (updated annually).

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State Rules – Rule 2, Continued

Options See below.

Option	Action
<p><b>1</b></p>	<p>For residents of <b>Rule 2</b> States who qualify for the exception: Select the <b>Maintain Taxable Gross; SWT Zero unless specified in “SWT Additional Withholding”</b> radio button in the Special Tax Withholding section.</p> <p>This will result in no SWT withhold. The member’s income will be reported on the W2 as state wages. If necessary, the member will file a state tax return to subtract/exclude the military income.</p> 
<p><b>2</b></p>	<p>If the member is a resident of Arizona, Colorado, Iowa, or Kentucky and will <b>NOT</b> be required to file a state income tax return: Select the <b>Do Not Maintain Taxable Gross and Do Not Withhold Tax</b> radio button in the Special Tax Withholding section.</p> 

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## State Rules – Rule 2, Continued

Options,  
continued

Option	Action
3	<p>For residents of Rule 2 States who do <b>NOT</b> qualify for the exemption: Select <b>None</b> in the Special Tax Withholding section.</p> <div data-bbox="363 510 1378 1025" style="border: 1px solid black; padding: 5px;"><p>State Tax Data <span style="float: right;">1 of 2   View All</span></p><p>Effective Date 04/08/2021 <span style="float: right;">+ -</span></p><p>State Information <span style="float: right;">1 of 1   View All</span></p><p>*State <input type="text" value="KY"/> Name Kentucky</p><p>*SWT Tax Status <input type="text" value="Single"/> Description <input type="text" value="Single"/></p><p><input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non Residency Statement Filed <input checked="" type="checkbox"/> UI Jurisdiction</p><p><b>Special Tax Withholding</b></p><p><input checked="" type="radio"/> None <input type="radio"/> Do Not Maintain Taxable Gross and Do Not Withhold Tax <input type="radio"/> Maintain Taxable Gross; SWT Zero unless specified in "SWT Additional Withholding"</p></div>

## State Rules – Rule 3

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**State/Territory** The section provides the procedures for and the rules associated with a state that allows exemption of military income earned outside the state and the member is a legal resident of and is permanently assigned under military orders outside the geographical boundaries of that state, the member claims exemption from SITW.

State	Select	If defined
California	If no other income and stationed outside the state, may select <b>Do Not Maintain Taxable Gross and Do Not Withhold Tax.</b>	
Connecticut	If no other income, stationed outside the state and considered a non-resident for tax purposes and as defined, may select <b>Do Not Maintain Taxable Gross and Do Not Withhold Tax.</b>	<ul style="list-style-type: none"> <li>• Member did not maintain a permanent place of abode in state.</li> <li>• Did maintain a permanent place of abode outside the state.</li> <li>• Spent 30 days or less in the state.</li> </ul>
Idaho	<b>Must file a return to claim exemption.</b>	
Missouri	<b>Must file a return to claim exemption.</b>	
New Jersey	If no other income, stationed outside the state and considered a non-resident for tax purposes and as defined, may select <b>Do Not Maintain Taxable Gross and Do Not Withhold Tax.</b>	<ul style="list-style-type: none"> <li>• HOR is in state, stationed out of state and living aboard ship, in barracks, or billets, bachelor officer quarters, apartment or house, do NOT intend to remain outside of the state, remain a state resident for tax purposes, and do NOT maintain a permanent home outside the state.</li> <li>• If maintain an abode outside the state, either by out-of-pocket payments or forfeiture of quarters allowance, that residence is considered a permanent abode outside of state and member will be considered a non-resident for tax purposes.</li> </ul>

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## State Rules – Rule 3, Continued

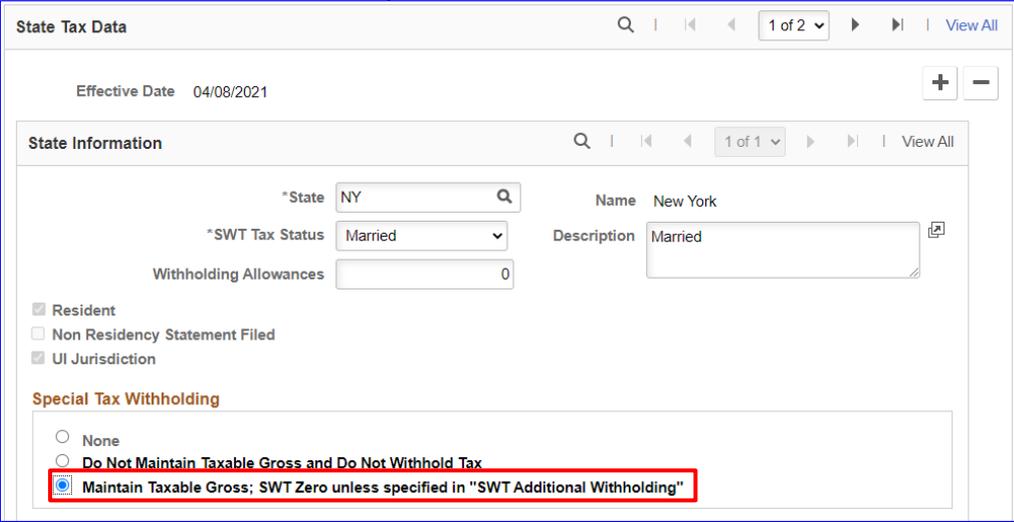
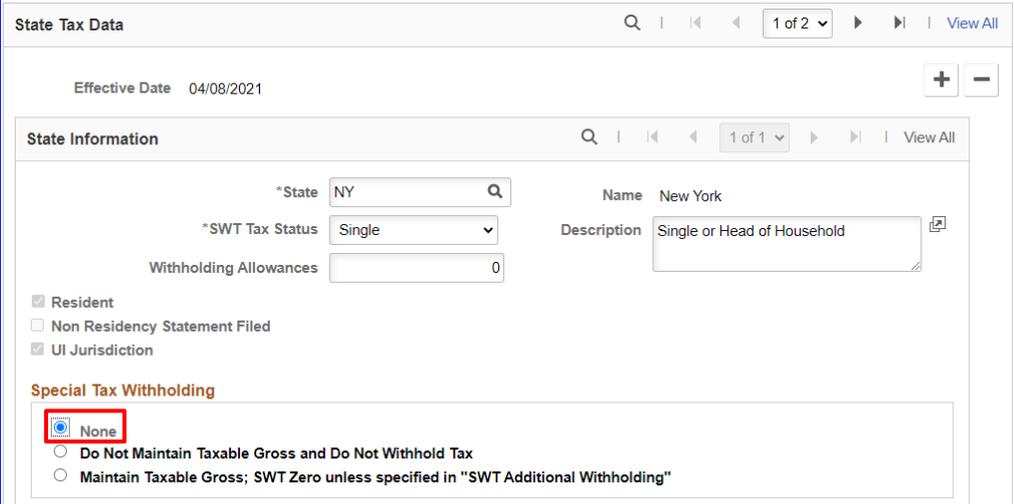
State/Territory,  
continued

State	Select	If defined
New York	If no other income, stationed outside the state and considered a non-resident for tax purposes and as defined, may select <b>Do Not Maintain Taxable Gross and Do Not Withhold Tax</b> . See <a href="#">NY State Dept. of Taxation &amp; Finance</a> for more information.	<ul style="list-style-type: none"> <li>• Did not maintain a permanent place of abode in state during tax year; did maintain a permanent place of abode outside of state; spent 30 days or less in state during the tax year (any part of a day = one day for this purpose throughout this description), <b>OR</b></li> <li>• Were in a foreign country:</li> <li>• ~for at least 450 days during any period of 548 consecutive days; the member or spouse or dependents spent 90 days or less in state during the 548-day period;</li> <li>• ~during the non-residential portion of the tax year in which the 548-day period begins OR ends,</li> <li>• ~and were present in state for no more than the number of days which bears the same ratio to 90 as the number of days in such portion of the tax years bears to 548.</li> </ul>
Ohio	Must file a return to claim exemption.	
Oregon	<p>Check the box for <b>Do Not Maintain Taxable Gross and Do Not Withhold Tax</b>. Member is required to complete the Oregon form OR-W4 and submit it to the SPO via the P&amp;A in order for the SPO to update your tax profile.</p> <p>Check the <b>Do not withhold Oregon Statewide Transit Tax</b>.</p>	<ul style="list-style-type: none"> <li>• Active Service in the Armed Forces exempts them from Oregon Statewide Transit Tax.</li> </ul>
Pennsylvania	Must file a return to claim exemption.	
Vermont	Must file a return to claim exemption.	

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## State Rules – Rule 3, Continued

Options See below.

Option	Action
<p><b>1</b></p>	<p>For residents of <b>Rule 3</b> States who qualify for the exemption: Select the <b>Maintain Taxable Gross; SWT Zero unless specified in “SWT Additional Withholding”</b> radio button in the Special Tax Withholding section.</p> <p>This will result in no SWT withheld. The member’s income will be reported on the W2 as state wages. If necessary, the member will file a state tax return to subtract/exclude the military income.</p>  <p>The screenshot shows the 'State Tax Data' form for an effective date of 04/08/2021. Under 'State Information', the state is NY, Name is New York, and SWT Tax Status is Married. In the 'Special Tax Withholding' section, the radio button for 'Maintain Taxable Gross; SWT Zero unless specified in "SWT Additional Withholding"' is selected and highlighted with a red box.</p>
<p><b>2</b></p>	<p>For Residents of <b>Rule 3</b> States who do <b>NOT</b> qualify for the exemption: Select <b>None</b> in the Special Tax Withholding section.</p>  <p>The screenshot shows the 'State Tax Data' form for an effective date of 04/08/2021. Under 'State Information', the state is NY, Name is New York, and SWT Tax Status is Single. In the 'Special Tax Withholding' section, the radio button for 'None' is selected and highlighted with a red box.</p>

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# State Rules – Rule 3, Continued

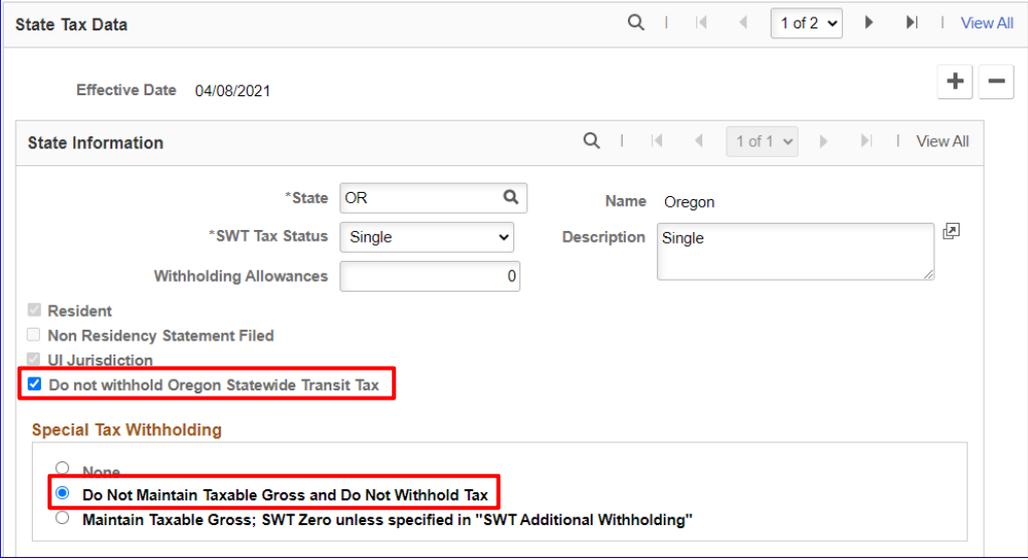
Options,  
continued

Option	Action
3	<p>For residents of <b>Rule 3</b> States who qualify for the exemption but desire to have an amount withheld (<b>per pay period</b>): Select the <b>Maintain Taxable Gross; SWT Zero unless specified in “SWT Additional Withholding”</b> radio button in the Special Tax Withholding section <b>AND</b> enter an <b>Amount</b> into the SWT Additional Withholding section.</p> <div data-bbox="352 622 1369 1308"><p>State Tax Data <span>1 of 2</span> <a href="#">View All</a></p><p>Effective Date 04/08/2021 <span>+</span> <span>-</span></p><p>State Information <span>1 of 1</span> <a href="#">View All</a></p><p>*State <input type="text" value="NY"/> <input type="button" value="Q"/> Name New York</p><p>*SWT Tax Status <input type="text" value="Single"/> Description <input type="text" value="Single or Head of Household"/> <input type="button" value="Q"/></p><p>Withholding Allowances <input type="text" value="0"/></p><p><input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non Residency Statement Filed <input checked="" type="checkbox"/> UI Jurisdiction</p><p><b>Special Tax Withholding</b></p><p><input type="radio"/> None <input type="radio"/> Do Not Maintain Taxable Gross and Do Not Withhold Tax <input checked="" type="radio"/> <b>Maintain Taxable Gross; SWT Zero unless specified in "SWT Additional Withholding"</b></p><p><b>SWT Additional Withholding</b></p><p>Amount <input type="text" value="\$100.00"/> Percentage <input type="text"/></p></div>

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## State Rules – Rule 3, Continued

Options,  
continued

Option	Action
4	<p>For <b>Oregon</b> residents who qualify for the exemption: Select the <b>Do not withhold Oregon Statewide Transit Tax</b> box AND click the <b>Do Not Maintain Taxable Gross and Do Not Withhold Tax</b> radio button.</p>  <p>The screenshot displays the 'State Tax Data' interface. At the top, it shows 'Effective Date' as 04/08/2021. Below this is the 'State Information' section, which includes a search bar, a dropdown for 'State' (set to OR), a text field for 'Name' (Oregon), a dropdown for 'SWT Tax Status' (Single), and a text field for 'Withholding Allowances' (0). There are three checkboxes: 'Resident' (checked), 'Non Residency Statement Filed' (unchecked), and 'UI Jurisdiction' (checked). A checkbox labeled 'Do not withhold Oregon Statewide Transit Tax' is checked and highlighted with a red box. Below this is the 'Special Tax Withholding' section, which has three radio buttons: 'None', 'Do Not Maintain Taxable Gross and Do Not Withhold Tax' (selected and highlighted with a red box), and 'Maintain Taxable Gross; SWT Zero unless specified in "SWT Additional Withholding"'.</p>

## State Rules – Rule 4 & 5

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### Introduction

Certain income tax withholding requirements are needed for some agencies who have members who work in the Commonwealth of the Northern Mariana Islands (CNMI) or Puerto Rico. In accordance with 5 USC Section 5517 (also known as the 5517 Agreements), the U.S. Coast Guard is required to withhold U.S. territory income taxes, rather than federal income taxes, from compensation paid to service members of the U.S. Armed Forces whose state of legal residence (SLR) is PR or MP, regardless of duty station location.

**NOTE:** Effective 1Jan2020, Direct Access will systematically change all members with PR or MP as their state of legal residence to the following tax withholdings:

- Federal: Special Tax Withholding set to "Maintain Taxable Gross; FWT Zero unless specified in FWT Additional Withholding." No amount will be entered in the additional withholding block. No federal tax will be deducted.
- State: Special tax Withholding set to "None." State tax will be deducted based on the member's state of legal residence of PR or MP.
- No other special tax withholdings will be permitted for residents of PR or MP.

Additionally, all wages are to be reported in block 1 wages of the IRS Form W2.

This tax withholding setting will apply to all newly accessed members whose state of legal residence is PR or MP.

Additional information on the 5517 Agreements can be found here: <https://www.irs.gov/individuals/international-taxpayers/special-withholding-rules-for-us-federal-agency-employers-with-employees-in-cnmi-or-puerto-rico> .

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*Continued on next page*

# State Rules – Rule 4 & 5, Continued

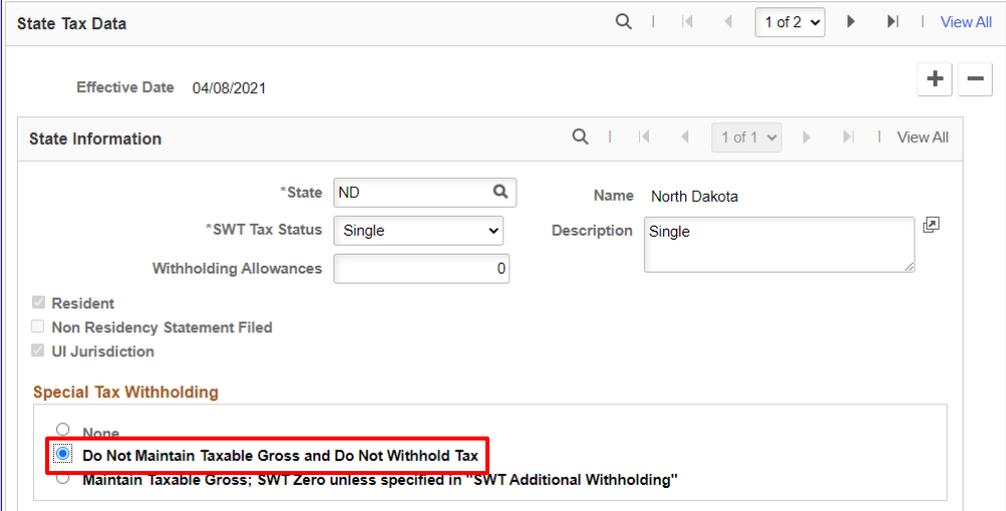
Options See below.

Option	Action
1	<p data-bbox="347 383 1385 488">Starting 1 January 2020, DA will set all members with Puerto Rico and the Northern Mariana Islands as their state of legal residence to <b>None</b> in the Special Tax Withholding section.</p> <div data-bbox="352 488 1409 1025"><p>State Tax Data</p><p>Effective Date 04/08/2021</p><p>State Information</p><p>*State <b>PR</b> Name Puerto Rico</p><p>*SWT Tax Status Married Description Married</p><p>Withholding Allowances 0</p><p><input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non Residency Statement Filed <input checked="" type="checkbox"/> UI Jurisdiction</p><p>Special Tax Withholding</p><p><input checked="" type="radio"/> None <input type="radio"/> Do Not Maintain Taxable Gross and Do Not Withhold Tax <input type="radio"/> Maintain Taxable Gross; SWT Zero unless specified in "SWT Additional Withholding"</p></div> <div data-bbox="352 1061 1409 1599"><p>State Tax Data</p><p>Effective Date 04/08/2021</p><p>State Information</p><p>*State <b>MP</b> Name Northern Mariana Islands</p><p>*SWT Tax Status Married Description Married</p><p>Withholding Allowances 0</p><p><input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non Residency Statement Filed <input checked="" type="checkbox"/> UI Jurisdiction</p><p>Special Tax Withholding</p><p><input checked="" type="radio"/> None <input type="radio"/> Do Not Maintain Taxable Gross and Do Not Withhold Tax <input type="radio"/> Maintain Taxable Gross; SWT Zero unless specified in "SWT Additional Withholding"</p></div>

# State Rules – Rule 6

**Introduction** This section provides the procedure for entering and the rules associated with State Tax Data setup when a member is a Native American and claims legal residence on a recognized tribal reservation.

**Options** See below.

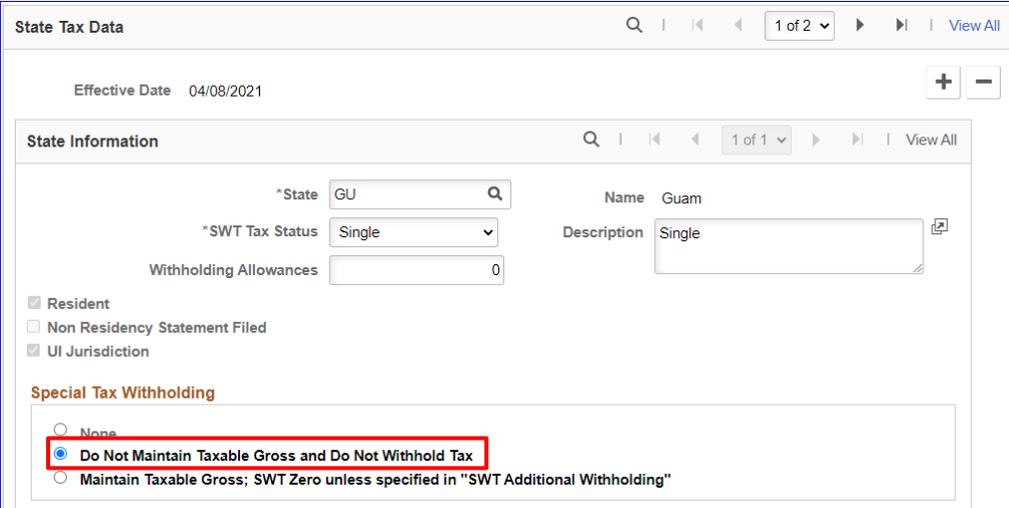
Option	Action
1	<p>In the Special Tax Withholding section in the State Tax Data tab: <b>Select Do Not Maintain Taxable Gross and Do Not Withhold Tax.</b></p>  <p>The screenshot shows the 'State Tax Data' form. The 'Effective Date' is 04/08/2021. The 'State Information' section includes: *State (ND), Name (North Dakota), *SWT Tax Status (Single), Description (Single), and Withholding Allowances (0). Under 'Special Tax Withholding', three radio button options are listed: 'None', 'Do Not Maintain Taxable Gross and Do Not Withhold Tax' (which is selected and highlighted with a red box), and 'Maintain Taxable Gross; SWT Zero unless specified in "SWT Additional Withholding"'.</p>

## State Rules – Rule 7

**Introduction** This section provides the procedure for entering and the rules associated with State Tax Data setup for Legal residents of Guam, the Virgin Islands, and American Samoa.

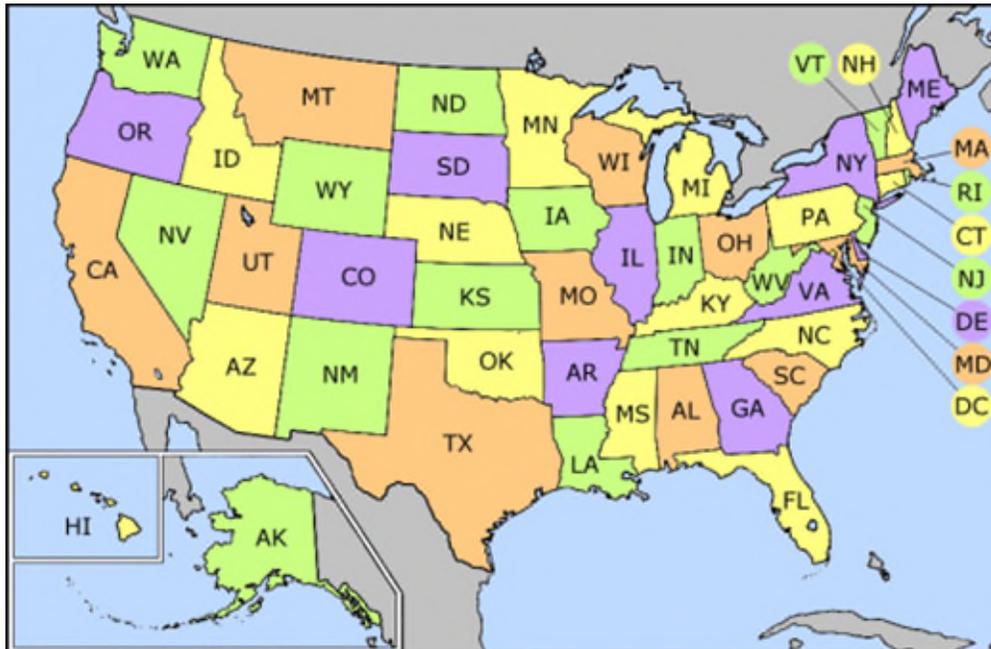
**Information** When a member is a legal resident of Guam, the Virgin Islands, or American Samoa, they are not authorized to have state tax withheld.

**Options** See below.

Option	Action
1	<p>In the Special Tax Withholding section in the State Tax Data tab: Select <b>Do Not Maintain Taxable Gross and Do Not Withhold Tax</b>.</p>  <p>The screenshot shows the 'State Tax Data' form for an effective date of 04/08/2021. The 'State Information' section includes fields for State (GU), Name (Guam), *SWT Tax Status (Single), and Withholding Allowances (0). The 'Special Tax Withholding' section has three radio button options: 'None', 'Do Not Maintain Taxable Gross and Do Not Withhold Tax' (which is selected and highlighted with a red box), and 'Maintain Taxable Gross; SWT Zero unless specified in "SWT Additional Withholding"'.</p>

**2021 Edition**

(For Tax Year 2020)



# STATE TAX GUIDE

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**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

*Questions and updates can be directed to:*

[taxlserve@americanbar.org](mailto:taxlserve@americanbar.org)

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<b>MARYLAND</b>	<a href="#"><u>GO</u></a>	<b>VIRGINIA</b>	<a href="#"><u>GO</u></a>
<b>MASSACHUSETTS</b>	<a href="#"><u>GO</u></a>	<b>WASHINGTON [No Income Tax]</b>	<a href="#"><u>GO</u></a>
<b>MICHIGAN</b>	<a href="#"><u>GO</u></a>	<b>WEST VIRGINIA</b>	<a href="#"><u>GO</u></a>
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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. Tennessee and New Hampshire do 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**

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

## State Electronic Filing Record Retention Requirements

State	Record	Retention Requirements
Alabama	AL-8453	3 years
Alaska (No Income Tax)		
Arizona	AZ-8879	4 years
Arkansas	AR-8453	Retain indefinitely. Code 16 requires retention until Dec. 31 <sup>st</sup> of the year the return was filed.
California	FTB-8453	4 years
Colorado	DR-8453	4 years
Connecticut	CT-8453	3 years
Delaware	DE-8453	3 years
District of Columbia	DC-8453	3 years
Florida (No Income Tax)		
Georgia	GA-8453	3 years
Hawaii	No separate e-form is required.	
Idaho	ID-8453	3 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
Kansas	No separate e-form is required. It is included in the federal 8453.	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	3 years
Missouri	MO-8453	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	8453-N	No retention requirement; Code 16 requires retention until Dec. 31 <sup>st</sup> of the year the return was filed.
Nevada (No Income Tax)		
New Hampshire (No Earned Income Tax)		
New Jersey	No separate form	
New Mexico	PIT-8453	3 years
New York	TR-579-IT	3 years
North Carolina	No separate e-form is required. It is included with the federal 8453.	3 years.

State	Record	Retention Requirements
North Dakota	ND-1-OF (EF)	A minimum of 3 years and 3 months, but to protect against audit, retain for 6 years.
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 <sup>st</sup> of the year the return was filed.
Oregon	Form EF	3 years
Pennsylvania	PA-8453	3 years
Rhode Island	No separate form	
South Carolina	SC-8453	3 years
South Dakota (No Income Tax)		
Tennessee (No Earned Income Tax)		
Texas (No Income Tax)		
Utah	TC-8453	3 years
Vermont	8879-VT-F	3 years
Virginia	VA-8453	3 years
Washington (No Income Tax)		
West Virginia	WV-8453	3 years
Wisconsin	No separate e-form is required.	Generally, 4 years from the due date of the return or the date filed, whichever is later. Check the Wisconsin Department of Revenue <a href="#">here</a> .
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 (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: not fully updated for 2020 filing);  
[2020 Filing Season Form 40 Booklet](#)

**To contact the state, must register and sign in to the [My Alabama Taxes website](#)**

**State filing addresses:**

***Payment enclosed:***

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

***Receiving a Refund***

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

***Not Receiving a Refund or Making a Payment***

Alabama Department of Revenue  
 P.O. Box 327469  
 Montgomery, AL 36132-7469

<p>Basic information on military personnel (Army, Navy, Marine, Air Force, Merchant Marine, and Coast Guard)</p>	<p><b><i>Nonresidents:</i></b> 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.</p> <p><b>Residents:</b> 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. 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,</p>
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**Alabama**

	<p>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.</p>
E-File Information	<p>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.</p> <p>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.</p> <p>For information on how to use MAT website, see the <a href="#">MAT Frequently Asked Questions</a>.</p>
Who must file?	<p>Single: full-year or part-year residents with gross income of \$4,000 or more; Head of Household: full-year or part-year residents with gross income of \$7,700 or more;</p> <p>Married filing jointly: full-year or part-year residents with gross income of \$10,500 or more;</p> <p>Married filing separately: full-year or part-year residents with gross income of \$5,250 or more.</p> <p>Nonresidents who received taxable income from Alabama sources within Alabama and have a gross income that exceeds the prorated personal exemption allowance (see below).</p>
What forms to file?	<p>Residents: Form 40 or 40A. Nonresidents: 40NR. All <a href="#">available here</a> (but note: some 2020 forms not yet available as of Jan. 20, 2021).</p>
Residency	<p>See basic information above.</p> <p>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.</p> <p>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.</p>
Exemptions	<p>\$1,500 for single taxpayers and \$3,000 for married couples filing jointly.</p> <p>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</p>

**Alabama**

	<p>taxpayer during the tax year Use the following table to determine the per-dependent exemption amount:</p> <table border="1" data-bbox="613 275 1421 422"> <thead> <tr> <th data-bbox="613 275 1062 321">Amount on Page 1, Line 10</th> <th data-bbox="1062 275 1421 321">Dependent Exemption</th> </tr> </thead> <tbody> <tr> <td data-bbox="613 321 1062 359">\$0 – \$20,000</td> <td data-bbox="1062 321 1421 359">\$1,000</td> </tr> <tr> <td data-bbox="613 359 1062 396">\$20,001 – \$100,000</td> <td data-bbox="1062 359 1421 396">\$500</td> </tr> <tr> <td data-bbox="613 396 1062 422">Over \$100,000</td> <td data-bbox="1062 396 1421 422">\$300</td> </tr> </tbody> </table>	Amount on Page 1, Line 10	Dependent Exemption	\$0 – \$20,000	\$1,000	\$20,001 – \$100,000	\$500	Over \$100,000	\$300
Amount on Page 1, Line 10	Dependent Exemption								
\$0 – \$20,000	\$1,000								
\$20,001 – \$100,000	\$500								
Over \$100,000	\$300								
Military Pay	<p>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 <a href="#">Form 40 Booklet</a>.</p>								
Spouses and Community Property	<p>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.</p> <p>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 (MSSRA). Qualifying spouses under the MSRRA working in Alabama should complete and give to their employer a new Form A4 with the appropriate box checked claiming exemption under the “Military Spouses Residency Relief Act”. Taxpayers filing an Alabama income tax return under this Act must use the following procedures to complete their tax return:</p> <p>Taxpayer must file a <a href="#">Form 40NR</a>. The Alabama withholding tax must be entered on page 1, line 5, column A. All wages (both spouses if a joint return) must be entered on page 1, line 5, column B. All Alabama wages including those of the qualifying spouse must be entered on page 1, line 5, column C. On page 2, Part I, line 8, column C enter the Alabama wages of the qualifying spouse as a negative figure. Also write or type “Military Spouses Residency Relief Act” in the space provided on line 8. Complete the rest of the return as per the instructions in the tax booklet or form. A copy of Form DD2058 indicating the state of legal residence of the spouse in the military must be attached. Instructions for this form can be found in the <a href="#">2020 Form 40 Booklet</a>.</p>								
Income Exclusions	<p>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 <a href="#">Form 40 Booklet</a>.</p>								
Income Deductions	<p>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</p>								

**Alabama**

	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.																																																																																												
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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 <a href="#">Schedule D</a> Form 40. Non-residents report on <a href="#">Form 40NR</a> .																																																																																												
Retirement Income	Military retired pay, in addition to various state and federal pensions, is not reported as income. See page 7 of the <a href="#">Form 40 Booklet</a> .																																																																																												
Filing Deadline / Extensions	No later than the Federal return. This year, without an extension, that is April 15, 2021. Alabama gives an automatic single six-month extension up to October 15, 2021 to file, with no need to file a request for an extension. No extensions beyond 6 months shall be granted except for taxpayers abroad.																																																																																												

## *Alabama*

	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 ( <a href="#">Form 40V</a> ).
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 11 of the <a href="#">Form 40 Booklet</a> ).
Filing Status	Married taxpayers may choose to file in Alabama jointly or separately, regardless of his filing status on the federal return. You must file separately if your spouse is a resident of another state, unless you or your spouse is in the military.
Same Sex Marriage	Per the Supreme Court in <i>Obergefell v Hodges</i> , 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 7<sup>th</sup> 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  
 P.O. Box 29086  
 Phoenix, AZ 85038-9086

### *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 \(2019\)](#)

**Electronic Filing:** [Electronic Filing Services](#); 602-255-3381

**Practitioner Hotline:** 602-542-2132

**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

##### *Refund expected or no payment:*

Arizona Department of Revenue  
 P.O. Box 52138  
 Phoenix, AZ 85072

#### *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 three years following the return due date, per Arizona Revised Statutes <a href="#">ARS 42-1105(E)</a> . To E-file, select the Free File link from a vendor on the AZ DOR <a href="#">website</a> .
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 \$12,400 or more; Married individuals filing jointly with gross income of \$24,800 or more; Married individuals filing separately with gross income of \$12,400 or more; Heads of household with gross income of \$18,650 or more. See <a href="#">AZ Personal Income Tax Booklet</a> .

## Arizona

What forms to file?	Residents: <a href="#">140 EZ</a> , <a href="#">140</a> or <a href="#">140A</a> ; Part-Year Residents: <a href="#">140PY</a> ; Nonresidents: <a href="#">140NR</a> . All forms are available <a href="#">here</a> .
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 you earned from an AZ source before moving to or after leaving the state. See <a href="#">140PY</a> .
Exemptions	Arizona eliminated personal and dependent exemptions beginning in 2020.
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) greater than \$200,000 for single, married filing separate, and head of household; and phased out for federal AGI of \$400,000 for married filing joint.
Military Pay	<p>You must file if you meet the Arizona filing requirements UNLESS ALL of the following apply to you: (1) you are an active duty member of the United States Armed Forces; (2) your only income for the taxable year is compensation received for active duty military service; and (3) There was no Arizona tax withheld from your active duty military pay.</p> <p>If (1)-(3) apply to you, your military pay is non-taxable in Arizona. If Arizona tax was withheld from your active duty military pay, you <i>must</i> file an Arizona income tax return to claim any refund you may be due from that withholding. You must also file an Arizona income tax return if you have any other income besides compensation received for active duty military service. If you are an Arizona Resident, you should use Arizona Form 140. Using Form 140 allows you to exclude pay for military service. For more information see the <a href="#">instructions for Form 140</a> and Arizona Department of Revenue brochure, Pub 704, Taxpayers in the Military.</p>
Spouses and Community Property	Arizona is a community property state. Under the Federal Military Spouses Residency Relief Act (MSRRA), a spouse of a service member may be exempt from Arizona income tax on income from services performed there if (1) the service member is present in Arizona in compliance with military orders; (2) the spouse is there solely to be with the service member; and (3) the spouse maintains domicile in another state, which is the same state of residence of the military member. We recommend you view Arizona Department of Revenue Brochure 705 which provides a detailed discussion of military spouses and how Arizona is applying MSRRA. This brochure can be found at <a href="#">Spouses of Active Duty Military Members</a> .
Income Exclusions	Pay received for active service in the Reserves or National Guard, certain portion of retirement from the Uniformed Services (see retirement income section for more details), Social Security benefits, and other retirement benefits. For a complete list of exclusions from income see the instructions to Arizona <a href="#">Form 140</a> .
Income Deductions	For 2020, the standard deductions for a single taxpayer or a married taxpayer filing a separate return or filing a married filing separately is \$12,400; the standard deduction for married filing jointly is \$24,800; and the standard deduction for filing head of household is \$18,650.
Capital Gains/Losses	A subtraction is allowed for a percentage of any net long-term capital gain included in your federal adjusted gross income that is derived from an investment in an asset acquired after December 31, 2011. For 2020, the percentage is 25%.

## Arizona

Pension Income	If the taxpayer receives pension income from any qualified pension the taxpayer will subtract the amount received or \$2,500, whichever is less. If both the taxpayer and spouse receive pensions, each spouse may subtract the amount received or \$2,500, whichever is less.
Deadline/Extensions	Returns may be filed any time after January 1, 2021 but no later than April 15, 2021. Arizona grants all taxpayers an extension of up to six (6) months (i.e., due Oct. 15, 2021) if requested. Arizona will recognize a “federal” extension for the period covered by the federal extension. Arizona does not appear to have a state specific extension for military overseas or military on deployment in support of contingency operations. Late penalties amounting to a surtax of up to 25%, as well as interest charges, shall be imposed during any period of extension, unless 90% of the tax owed is paid by the original due date of April 15, 2021. To apply for a state extension, file Arizona <a href="#">Form 204</a> by April 15. See <a href="#">Form 204 instructions</a> for details.
Same Sex Marriage	Per the Supreme Court in <i>fell v Hodges</i> , June 26, 2015, same-sex married filers have the same filing options as heterosexual married filers. Per the Arizona Department of Revenue Taxpayer Policy Department, same-sex couples who file MFJ on their federal taxes may file either MFJ or MFS on their Arizona returns. If you have further questions, please call the Tax Practitioner Hotline at (602) 255-3381.

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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

**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](http://www.atap.arkansas.gov),  
 email: [ATAP\\_Help@dfa.arkansas.gov](mailto: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:***

Arkansas State Income Tax  
 P.O. Box 2144  
 Little Rock, AR 72203-2144

***Refund return:***

Arkansas State Income Tax  
 P.O. Box 1000  
 Little Rock, AR 72203-1000

***No tax due return***

Arkansas State Income Tax  
 P.O. Box 8026  
 Little Rock, AR 72203-8026

<p>E-File Information</p>	<p>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 31<sup>st</sup> of the year the return was filed. If forms are rejected, see guidance for “Reject Codes” at <a href="#">AR 2020 Reject Codes</a>.          Taxpayers may use <a href="#">IRS Free File Delivered by TaxAct®</a>, but this is only available for taxpayers:</p> <ul style="list-style-type: none"> <li>• With adjusted gross income (AGI) of \$63,000 or less, and Age 56 or younger, or</li> <li>• Eligible for the Earned Income Tax Credit, or</li> <li>• Active Military with adjusted gross income of \$72,000.00 or less.</li> </ul> <p>The following companies provide preparation and electronic filing services for both Arkansas and Federal individual income taxes:</p>
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**Arkansas**

	<ul style="list-style-type: none"> <li>• <a href="#">IRS Free File Delivered by TaxAct®</a></li> <li>• <a href="#">OLT.com</a></li> <li>• <a href="#">1040Now</a></li> <li>• <a href="#">TurboTax</a></li> <li>• <a href="#">TaxSlayer</a></li> </ul> <p>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.</p> <p>Technical Support: Caroline Glover, Fiscal Division Manager &amp; e-File Coordinator, (501) 682-7925, (f) (501) 682-7393, E-Mail <a href="mailto:caroline.glover@dfa.arkansas.gov">caroline.glover@dfa.arkansas.gov</a></p> <p>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.</p>
<p>Who must file?</p>	<p>All Arkansas military personnel must file a tax return according to the following, even if the military pay is excluded.</p> <p>Full Year Residents—must file if gross income is at least:</p> <ul style="list-style-type: none"> <li>• Single: \$12,675</li> <li>• Married Filing Jointly (1 or no deps): \$21,375</li> <li>• Married Filing Jointly (2 or more deps): \$25,726</li> <li>• Qualifying Widow(er) in 2018 or 2019 and not remarried in 2020 (1 or no deps): \$18,021</li> <li>• Qualifying Widow(er) in 2018 or 2019 and not remarried in 2020 (2 or more deps): \$21,482</li> <li>• Married Filing Separately: \$8,400</li> <li>• Head of Household (1 or no deps): \$18,021</li> <li>• Head of Household (2 or more deps): \$21,482</li> </ul> <p>Part Year Residents—must file if any gross income while an AR resident.</p> <p>Nonresidents—must file if any gross income from AR sources.</p> <p>See special rules for military pay below.</p>
<p>What forms to file?</p>	<p>Full Year Residents file AR1000F; Part-Year and Nonresidents file AR1000NR.</p>
<p>Residency</p>	<p>Taxpayer is a FULL YEAR resident if they lived in AR for all of 2020, 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 2020.</p>
<p>Exemptions</p>	<p>Arkansas uses a Personal Tax Credit of \$29 per dependent, rather than an exemption.</p> <p>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 <a href="#">AR-NRMILITARY</a> (Non-Resident Military Personnel Exemption Form).</p>
<p>Military Pay</p>	<p><i>Military Pay Exemption:</i> 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</p>

**Arkansas**

	<p>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, <i>including the National Guard and Reserve Units</i>, 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 <i>is</i> included in gross income.</p> <p>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.</p> <p>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.</p> <p>However, if spouse had AR income tax withheld, he/she will need to file a return to receive a refund (see below).</p> <p><i>Military Family Tax Relief Act</i>: 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.</p> <p>Military reserves expenses can be taken as an adjustment on Form AR 1000ADJ.</p>
Spouses and Community Property	<p>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 <a href="#">AR Military Spouse Tax Exemption Certificate (AR-MS)</a>.</p> <p>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.</p>
Income Exclusions	<p>IRS economic impact payments, Social Security benefits, VA benefits, Workers’ Compensation, Life insurance proceeds based on death of the individual, Railroad Retirement benefits, and related supplemental benefits are exempt from tax.</p>
Income Deductions	<p>Standard Deductions are \$4,400 for Married Filing Jointly; \$2,200 for all others. May itemize; categories follow federal rules.</p>
Capital Gains/Losses	<p>For tax year 2020 the capital gain exemption is 50% for net gains for the entire year. 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 <a href="#">AR1000D</a>.</p>
Retirement Income	<p>Taxpayers may also exclude up to \$6,000 from certain retirement plans.</p>

**Arkansas**

	<p>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. <i>See</i> pages 9-10 of <a href="#">the Arkansas Individual Income Tax Forms and Instructions</a> (note that the 2020 forms and instructions were not out as of the publication of this document) . Taxpayers may not take both exemptions on the same return.</p>
<p>Deadline/Extensions</p>	<p>April 15, 2021</p> <p>All Arkansas taxpayers have the right to request an extension before the filing deadline. If you have already filed a federal extension request, the State of Arkansas will honor the federal extension request as well; 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 15<sup>th</sup>.</p> <p>If you do not file a federal extension, you can file an Arkansas extension using <b>Form AR1055-IT</b> before the filing due date of April 15<sup>th</sup>. This form must state a reason for the extension and be postmarked on or before April 15<sup>th</sup>. Inability to pay will not be honored as a valid reason for an extension of time to file. <b>Inability to pay is not a valid reason to request an Arkansas extension.</b> Send your request to:</p> <p>Individual Income Tax Section  P.O. Box 8149  Little Rock, AR 72203-8149</p> <p>Arkansas does not appear to have a state specific filing extension for military overseas or for military on deployment in support of contingency operations.</p>
<p>Payments</p>	<p>Complete <a href="#">AR1000V</a> 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, 2021. If the payment is for an amended return, mark the box yes on Form AR1000V for “Is Payment for an Amended Return”.</p> <p>Credit card payments may be made by calling ACI Payments, Inc., at 1-800-2PAY-TAX (1-800-272-9829), or by visiting <a href="http://www.officialpayments.com">www.officialpayments.com</a> and clicking on the “State Payments” link.</p> <p>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.</p>
<p>Sales Tax</p>	<p>Taxpayers have two (2) options for filing and paying Arkansas Sales Tax:</p> <p><i>File online.</i> File online using the <a href="#">Arkansas Taxpayer Access Point (ATAP)</a>. You can remit your payment through this online system.</p> <p><i>File by mail.</i> 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 (<i>see above</i>).</p>

*Arkansas*

Miscellaneous	Under the <a href="#">Servicemembers Civil Relief Act (SCRA)</a> , 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 <i>Obergefell v Hodges</i> , 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:** [or call \(800\) 272-9829 \(code 1555\)](#)

**Above link does not work** [Pay Taxes Online](#)

**Tax payments by phone:** (800) 272-9829 (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	<p>Please see the E-Filing website for information on <a href="#">California's E-filing options</a>.</p> <p>If you need acknowledgement or need to know the status of your electronically filed tax return, contact your e-file provider or tax professional.</p> <p>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 31<sup>st</sup> of the year the return was filed.</p> <p>Re-submit rejected returns (not part of federal/state e-file program). If return is repeatedly rejected, call the e-file help desk for instructions.</p>
Who must file?	<p>California residents and part-year residents with income more than the amount defined in the <a href="#">charts</a> (note that at the time of the publication of this document, only the 2019 link was available).</p>

## California

What forms to file?	Full Year Residents file Form <a href="#">540</a> or <a href="#">540 2EZ</a> . Part year or Nonresidents file Form <a href="#">540NR</a> . Links added.
Residency	Must file return if CA-source income and income from all sources exceeds threshold amounts. Follows general residency test. See <a href="#">FTB Publication 1031 2020</a> Guidelines to Determine Resident Status.
Income Exemptions / Deductions	Adoption, child care expenses, renting, and joint custody can result in <a href="#">tax credits</a> . The <a href="#">standard deductions</a> in California are as follows: \$4,601 for single or married RDP filing separately; \$9,202 for married/RDP filing jointly, head of household or qualifying widow/widower; the dependent exemption credit is \$383. Note: prior entry had references to outdated materials. New links added.
Military Pay	<p>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.</p> <p>Military service members domiciled in California and stationed in California are considered residents of CA. They must include their military pay in California source income. For more information, see Guidelines for Determining Residency, <a href="#">FTB Publication 1031</a> for Tax Information for Military Personnel, see <a href="#">FTB Publication 1032</a> (note that at the time of the publication of this document, only the 2019 link was available).</p>
Spouses and Community Property	<p>California is a community property state; if one spouse is a California-resident, must include one-half of non-resident spouse's pay. If 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 <a href="#">FTB Publication 1032</a> for a detailed discussion on how a spouse's income may or may not be taxable in California.</p> <p>Under the Federal <a href="#">Military Spouses Residency Relief Act (MSRRA)</a>, 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. <b>Note:</b> California may require nonmilitary spouses of Servicemembers to provide proof that they meet the criteria for California personal income tax exemption as set forth in the MSRRA.</p>
Income Exclusions	<p>Military Family Tax Relief Act (see page 3 of <a href="#">FTB Publication 1032</a>) allows the following:</p> <ul style="list-style-type: none"> <li>• Exclusion of Gain on Sale of a Principal Residence - A taxpayer on qualified official extended duty in the U.S. Armed Services or the Foreign Service may suspend the 5-year test period for ownership and use for up to 10 years during any period the taxpayer or spouse serve on qualified official extended duty as a member of the Armed Forces, defined as duty either at a duty station at least 50 miles from your main home, or while you live in government quarters under government for a</li> </ul>

## California

	<p>period of more than 90 days or for an indefinite period. This election applies to only one property at a time.</p> <ul style="list-style-type: none"> <li>• Exclusion from Gross Income of Federal Death Gratuity Payments – The death gratuity paid to survivors of deceased Armed Forces members is \$100,000 and is not taxable,</li> <li>• Combat Zone Extensions Expanded to Contingency Operations – Extensions to file returns or pay taxes, granted to service members who serve in combat zones or have qualifying service outside of a combat zone, will also apply to those military members serving in contingency operations outside the United States, as designated by the Secretary of Defense.</li> <li>• Deduction for overnight travel expenses of National Guard and Reserve members who travel 100 miles from their home for duty (unreimbursed transportation, meals, and lodging).</li> </ul> <p>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) as an above-the-line deduction. The deduction is limited to the rates for such expenses authorized for federal employees, including per diem in lieu of subsistence.</p> <ul style="list-style-type: none"> <li>• Dependent care assistance programs</li> </ul> <p>Dependent care assistance programs for military personnel are excludable benefits and not included in the military member’s income.</p>
Capital Gains/Losses	<p>Generally follows federal tax rules; however, there are continuing differences between California and Federal law. Additional information can be found in <a href="#">FTB Publication 1001</a> (note that at the time of the publication of this document, only the 2019 link was available), Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540 or 540NR): Schedule CA 540, California Adjustments - Residents and <a href="#">Schedule D</a>.</p>
Disaster Relief	<p>You may deduct any loss caused by a <u>disaster located in a California area</u> 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, 2024. 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. <a href="#">FTB Publication 1034</a> explains the tax treatment of disaster losses.</p>
Retirement Income	<p>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 <a href="#">FTB Publication 1005</a> (note that at the time of the publication of this document, only the 2019 link was available).</p>
Deadline/Extensions	<p>April 15, 2021. Extensions: California gives you an <a href="#">automatic filing extension</a> through October 15, 2021. 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, 2021:</p> <ul style="list-style-type: none"> <li>• <b>You are due a refund</b> - File your return by October 15, 2021. <a href="#">Choose e-file</a> and direct deposit for the fastest refund.</li> </ul>

California

	<ul style="list-style-type: none"> <li>• <b>You have a balance due</b> - Pay the amount you owe by April 15, 2021 to avoid penalties and interest (note: you can avoid such charges if in combat zone, see page 8 of FTB <a href="#">Publication 1032</a>. Use <a href="#">Form 3519</a>.)</li> <li>• <b>You're not sure if you have a balance due</b> - Use the worksheet on <a href="#">Form 3519</a>.</li> </ul> <p>In 2020, the IRS <a href="#">extended</a> the tax deadlines for 2019 taxes from April to July, due to COVID-19. At this time, it is unknown whether this will happen again for 2020 taxes (due in 2021).</p>
Other credits	<p><b>Child and Dependent Care Expenses Credit</b> – 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 <a href="#">FTB Form 3506</a>.</p> <p><b>Nonrefundable Renter's Credit</b> can be used to offset your tax liability. More information can be found <a href="#">here</a>.</p>
Special Military Processing	<p>While stationed outside of CA on PCS Orders, a SVCM is not subject to tax on military wages, but is required to file a CA return if SVCM has CA sourced income, such as rental income in California.</p> <p>See page 8 of FTB <a href="#">Publication 1032</a>. Military personnel on duty outside the United States or in a designated combat zone or in a qualified hazardous duty area (QHDA) are allowed a filing extension of up to 180 days to file their California income tax returns and pay their tax, without interest or penalties as described below:</p> <ul style="list-style-type: none"> <li>• If you were in a designated <b>combat zone, contingency operation</b> or in a <b>QHDA</b> anytime during the tax year or filing period (January 1 to April 15), you are entitled to an extension to file and pay, without interest and penalties, of up to 180 days after leaving the combat zone or QHDA. In addition, you are entitled to an additional extension of the number of days you were in a combat zone or QHDA during the filing period.</li> <li>• If you served outside the United States, but not in a designated <b>combat zone, contingency operation</b> or <b>QHDA</b>, you are entitled to an extension of time to file and pay without interest and penalties, of up to 180 days after returning from overseas.</li> </ul> <p>If you were serving in the military overseas, write <b>“MILITARY OVERSEAS”</b> at the top of your tax return in <b>BLUE INK</b>.</p> <ul style="list-style-type: none"> <li>• If you served in a designated combat zone or QHDA write <b>“COMBAT ZONE”</b> and the <b>area you served</b> in at the top of your tax return in <b>BLUE INK</b>.</li> <li>• You must also write the <b>date you were deployed</b> overseas or <b>entered</b> a designated <b>combat zone</b> or <b>QHDA</b> and the date you returned from overseas or from a designated <b>combat zone</b> or <b>QHDA</b>.</li> <li>• If both you and your spouse were in the military, write the information for both of you and indicate which is your information and which is your spouse's information.</li> </ul> <p>The extensions apply to the Servicemember and spouse regardless of whether a joint return or separate returns are filed.</p>
Filing requirements based on Federal Filing Status	<p>Use the same filing status for California that you used for your federal income tax return, unless you are in a registered domestic partnership (RDP).</p> <p><b>Exception:</b> If you file a joint tax return for federal purposes, you may file separately for California if either spouse was an active member of the United States armed forces or any auxiliary military branch during 2020.</p>

## California

	<p>Some special rules apply to RDPs. Some RDPs are not recognized for federal filing purposes, but are recognized in California. See FTB <a href="#">Publication 737</a>.</p>
Miscellaneous	<p>The refundable <a href="#">California Earned Income Tax Credit (EITC)</a> 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 <a href="#">3514</a>. If your earned income was higher in 2019 than in 2020, you can use the 2019 amount to figure your EITC for 2020.</p> <p>The federal <a href="#">Heroes Earnings Assistance and Relief Tax (HEART) Act of 2008</a> 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.</p> <p>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 penalty 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 3 of FTB <a href="#">Publication 1032</a>.</p>

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## COLORADO

Colorado Department of Revenue  
Denver, CO 80261

### Member of Federal/State E-File program

<b>General Information:</b>	(303) 238-7378
<b>Email:</b>	<a href="mailto:DOR_TaxpayerServices@state.co.us">DOR_TaxpayerServices@state.co.us</a>
<b>Website:</b>	<a href="#">Individual Income Tax Information</a>
<b>Forms:</b>	<a href="#">Individual Income Tax Forms</a>
<b>FYI Publications:</b>	<a href="#">Individual Income Tax Guides and Publications</a>
<b>Refund Status:</b>	Use <a href="#">Revenue Online</a> or (303) 238-7378
<b>Online Customer Support:</b>	<a href="#">Contact Us</a>
<b>Taxpayer Service Centers:</b>	Local <a href="#">Taxpayer Service Centers</a> . Appointments are required due to COVID-19.
<b>Mailing Address Info:</b>	<a href="#">Mailing Addresses</a> 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. <a href="#">Learn How to E-File</a> or <a href="#">Get Help with Revenue Online</a> . You can also e-file through a paid tax professional or using purchased tax software. <a href="#">View Accepted Tax Software</a> .
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; <b>AND</b> you are required to file a federal income tax return, or you have a Colorado income tax liability for the year. See <a href="#">Income Tax Filing Requirements</a> .  There is no minimum income threshold for filing a Colorado income tax return. <b>You must file a Colorado income tax return regardless of age or residency status if you wish to receive a refund on wage withholding reported on your W-2 form.</b>
What forms to file?	Full year residents, file Form 104; Part year or nonresidents file both Form 104 and 104PN. Current year forms found at <a href="#">Individual Income Tax Forms</a> .
Requirements for Residency	Follows the general residency test.  Spouses of service members can elect to have the same state of residence as the service member. (See "Spouses" section below for more information for working spouses).

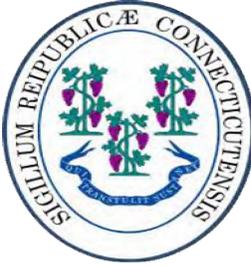
**Colorado**

	<p>If a service member who is a Colorado resident is stationed outside the U.S. for 305 days of the tax year, the service member may elect to file as a non-resident for Colorado income tax purposes. A spouse who accompanies the service member for at least 305 days can also make this election. See <a href="#">FYI Income 21</a> or <a href="#">Active Duty Service Members</a> for military-specific residency rules.</p>
Military Pay	<p>Resident service members: A service member 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 service member’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.</p> <p>Non-resident service members: Non-resident service members 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.</p> <p>Re-establishing Colorado residency: Service members whose home of record is Colorado, who acquired residency in another state, and who re-acquire residency in Colorado after January 1, 2016 can exclude from Colorado income tax any active duty service pay that is included in their federal taxable income after reacquiring Colorado residency. See <a href="#">FYI Income 21</a> or <a href="#">Active Duty Service Members</a>.</p>
Retirement	<p>The amount of military retirement income that can be subtracted depends on a person’s age on December 31st of the tax year. See: <a href="#">Retired Service Members</a> and <a href="#">Retirees</a>.</p> <p>Under 55 years of age: For 2020, a person can subtract up to \$7,500 of military retirement benefits, but not non-military retirement benefits, included in their federal taxable income. The amount of this subtraction will increase to \$10,000 in 2021, and \$15,000 in 2022.</p> <p>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.</p> <p>65 years of age or older: a person can subtract up to \$24,000 of their of their retirement benefits, including military retirement benefits and other retirement benefits., that were included in their federal taxable income.</p>
Spouses and Community Property	<p>Colorado is not a community property state.</p> <p>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 service member spouse who is stationed in Colorado on military orders. A qualifying spouse can submit <a href="#">Affidavit of Exemption for Non-resident Spouse of a US Servicemember (DR 1059)</a> 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 service member’s orders must be included when filing the Colorado income tax return.</p>
Exemptions	<p>Form 104 automatically uses federal personal exemption amounts. For tax years 2018 through 2025 the federal personal exemption amount is zero.</p>
Income Tax Subtractions (Exclusions and Deductions)	<p>Colorado allows the following <a href="#">Income Tax Subtractions</a> from Federal taxable income: qualifying Colorado-sourced capital gain, state income tax refunds, U.S. government interest, active duty pay for service members</p>

## Colorado

	<p>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.</p> <p>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.</p>
Federal Add Backs	<p>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 <a href="#">Individual Income Tax Guide</a>.</p>
Income Tax Credits	<p>Colorado has several <a href="#">Income Tax Credits</a>, including: child care contribution credits, child care expense credits, and earned income tax credits.</p>
Capital Gains/Losses	<p>Taxed at same rate as regular income. Qualifying Colorado-sourced capital gains can be excluded from income. See: <a href="#">FYI Income 15</a>.</p>
Deadline / Extensions	<p>The 2020 tax year filing deadline is April 15, 2021. An automatic extension is granted until October 15, 2021, there is no need to apply for the extension. To avoid late fees, taxpayer must pay at least 90% of their income tax liability by April 15, 2021. Taxpayers can make the required payment through <a href="#">Revenue Online</a>, or by filing a <a href="#">2020 Extension Payment for Colorado Individual Income Tax (DR 0158-I)</a>.</p>
Special Military Processing	<p>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 104. See <a href="#">FYI Income 21</a>. 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 (<a href="#">DR 0145</a>).</p>
Filing requirements based on Federal Filing Status	<p>A service member'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).</p>
Same-Sex Marriage	<p>Per the Supreme Court in <i>Obergefell v Hodges</i>, June 26, 2015, same-sex married filers have same filing options as heterosexual married filers.</p>

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## CONNECTICUT

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

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

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

**Forms:** [Income Tax Forms](#)

**Website:** [DRS Website](#)

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

### State filing addresses:

***Payment enclosed:***

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

***Not making a Payment:***

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

E-File Information	Resident, nonresident, and part-year resident taxpayers may file electronically via the Taxpayer Service Center (TSC): <a href="#">TSC Online</a> . The taxpayer is no longer required to mail any documentation to DRS but must retain required documentation for at least three years to be furnished to DRS <b>only</b> upon request.
Who must file?	Residents of Connecticut must file if they were a resident the entire year, they had Connecticut taxes withheld, made estimated tax payments, or met the following gross income test: \$15,000 if filing single; \$12,000 if filing MFS; \$19,000 if filing HoH; and \$24,000 if filing MFJ or a qualifying widower with a dependent child.  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 A) they did not maintain a permanent place of abode in CT for the entire 2020 taxable year, they maintained a place of abode outside of CT for the entire taxable year, AND they did not spend more than 30 days in the aggregate in CT during the tax year; or B) they were in a foreign country for at least 450 days during any period of 548 consecutive days, during this time they did not spend more than 90 days in CT and they did not maintain a permanent place of abode in CT at which the spouse and or minor children lived, and they were present for no more than a certain ratio of days in CT.  Connecticut generally imposes a statewide sales and use tax at a rate of 6.35% (rate varies based on type of taxable purchase). 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. The use tax is complementary to the sales tax.

*Connecticut*

	The use tax must be paid by April 15, 2021 for purchases made during the 2020 calendar year. For specific information regarding Use Tax, please see an informational publication released on the individual use tax: <a href="#">IP 2020(10)</a>
What forms to file?	Full Year residents: CT 1040. Part-Year or Nonresidents: CT 1040NR/PY.
Requirements for Residency	Connecticut defines a resident as any natural person who is domiciled in Connecticut or who 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 <a href="#">Form CT-1040</a>
Military Pay	<p>Follows federal rules except for those individuals that satisfy the special non-residency test. In that case they are treated as non-residents and their military pay is not taxable.</p> <p>There is a modification on CT-1040 NR/PY on schedule 1, Line 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 <a href="#">Booklet 1040NR/PY</a></p> <p>Combat Zone Extension: The income tax return of any individual in the U.S. Armed Forces serving in a combat zone or injured and hospitalized while serving in a combat zone is due 180 days after returning. There will be no penalty or interest charged. For any individual who dies while on active duty in a combat zone or as a result of injuries received in a combat zone, no income tax or return is due for the year of death or for any prior taxable year ending on or after the first day serving in a combat zone. If any tax was previously paid for those years, the tax will be refunded to the legal representative of the estate or to the surviving spouse upon the filing of a return on behalf of the decedent. In filing the return on behalf of the decedent, the legal representative or the surviving spouse should enter zero tax due and attach a statement to the return along with a copy of the death certificate.</p> <p>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.</p> <p>This is the same combat zone or operation name provided on their federal income tax return. See, <a href="#">IP 2019(5) Connecticut Income Tax information for Armed Forces Personnel and Veterans</a> (note at the time of the publication of this document only the 2019 version was available).</p> <p>If a member is not in a combat zone, but is serving outside the US and Puerto Rico, CT 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.</p>

## Connecticut

Spouses and Community Property	<p>Not a community property state. If member is a non-resident, military pay not included in spouse's income for tax purposes.</p> <p>Military Spouses Residency Relief Act: The Military Spouses Residency Relief Act (MSRRA) provides that, effective for taxable years beginning on or after January 1, 2009, where a service member's spouse (spouse) is in Connecticut solely to be with the service member serving in compliance with military orders, income from services performed by the spouse in Connecticut shall not be deemed to be income derived from or connected with Connecticut sources unless the spouse's state of residence is Connecticut. If a spouse had income for services performed in Connecticut and had Connecticut income tax withheld from wages or made estimated payments for taxable year 2020, then he or she may file a 2020 Connecticut income tax return and request a refund. If a military spouse did not claim that refund for 2018 tax year, the military spouse should contact the Connecticut Department of Revenue as soon as possible to see if they can still claim a possible refund from their 2020 income per Connecticut's application of the MSSRA.</p>
Income Exclusions	Sliding scale for social security income. See <a href="#">AN 2020(1)</a> for further information.
Income Deductions	Connecticut does not offer standard or itemized deductions.
Capital Gains/Losses	Connecticut taxes capital gains at specified graduated rates.
Retirement Income	100% of military retirement pay is exempt from Connecticut individual income tax.
Deadline/Extensions	<p>April 15, 2021. You may request an extension using CT-1040EXT if you owe CT income tax; however, you must pay 100% of the tax due on or before the deadline. If the extension request is filed without payment by April 15, 2021, the extension will be denied. You do NOT have to file CT-1040EXT if you filed a Federal extension request AND you do not owe CT income tax; or if you pay your owed CT income tax by credit card on or before April 15, 2021. See the <a href="#">CT-1040 Booklet</a> for further information.</p> <p>For extensions based on military service overseas, see "Military Pay" above.</p>
Special Military Processing	<p>CT does not require filing a tax return if the resident: (1) did not maintain a home in CT, (2) maintained a home outside of CT, and (3) was not physically present in CT for more than 30 days in 2020. However, the resident should file if she had CT income tax withheld, or had income from CT sources (consult the <a href="#">CT-1040 Booklet</a> to determine if the amount of CT source income requires a tax return to be filed and to determine what form(s) must be filed).</p> <p>Military personnel and their spouses who claim Connecticut as a residence but are stationed elsewhere are subject to Connecticut income tax. If 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</p>

## Connecticut

	<p>receives from Connecticut sources while servicemember is a nonresident may be subject to Connecticut income tax.</p> <p>See the instructions for a Connecticut nonresident contained in the instruction booklet for <a href="#">Form CT-1040NR/PY</a>.</p>
Filing requirements based on Federal Filing Status	If Service member and spouse are CT residents, your CT filing status must match your Federal Filing Status. See the <a href="#">CT-1040 Booklet</a> .
Same-Sex Marriage	Per the Supreme Court in <i>Obergefell v Hodges</i> , June 26, 2015, same-sex married filers have same filing options as heterosexual married filers.

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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](mailto:Personaltax@state.de.us)  
**Website:** [Division of Revenue](#)  
**Forms:** [2020 Tax Forms](#)  
**E-file coordinator:** (302) 577-8170

### State filing addresses:

<b><i>Payment enclosed:</i></b>	<b><i>No payment -refund due:</i></b>	<b><i>No payment-no refund due:</i></b>
P. O. Box 508	P. O. Box 8710	P. O. Box 8711
Wilmington DE 19899 – 508	Wilmington DE 19899-8710	Wilmington DE 19899-8711

E-File Information	Residents and Nonresidents may file electronically. Tax sites must retain DE 8453 and all supporting documents for three years. Rejected returns should be mailed to: State of Delaware, Division of Revenue, P.O. Box 8765, Wilmington, DE 19899- 8765. E-File website: <a href="#">Online Filing - Division of Revenue - State of Delaware</a>
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 <a href="#">2020 Booklet</a> . Part year residents and Nonresidents must file if they have ANY Delaware income.
What forms to file?	Full Year Residents: 200-01 R. Part Year residents can use either 200-01 R or 200-02 NR. Nonresidents use 200-02 NR. Part-year residents may elect to file either a resident or a non-resident return. You should prepare both and file <b>only</b> 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. Part Year residents may file as residents, if it is to their advantage. For members of the Armed Forces who remain a legal resident of Delaware, all your active duty military income, all your income earned outside of the military in Delaware, and all your income earned outside of the military in a state other than Delaware is income and subject to income taxation. If you are not a legal resident of Delaware, your military income and the income earned in states other than Delaware is not taxable, but any income earned in Delaware is subject to the state income tax.
Exemptions	Delaware uses a personal tax credit of \$110 per person rather than personal exemptions. An additional \$110 is allowed for persons over age 60.

*Delaware*

Military Pay	Follows federal rules; see “Requirements for Residency” above.
Spouses and Community Property	Not a community property state. Where one spouse is a resident and the other a part year or nonresident, spouses should file separate tax returns, even if they filed a joint federal return.
	All income of a non-military spouse is taxed in the state of their legal residence. A military spouse claiming an exemption from Delaware’s income Tax withholding requirements must complete an Annual Withholding Tax Exemption Certification Form, <a href="#">Form W-4DE</a> , 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. 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 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 up to \$12,500 of retirement or pension income. For those under 60, up to \$2,000 may be excluded.
Deadline/Extensions	Due on or before April 30, 2021. Delaware does not have a state-specified filing extension for military overseas or military on deployment in support of contingency operations. All Delaware taxpayers can request an initial extension to file their taxes until October. The extension form is a Form 200ES (1027) 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 by the filing deadlines.
Notes	A resident individual is allowed a credit against his/her individual tax in the amount of fifty percent (50%) of the child and dependent care credit allowable for federal income tax purposes. Use the worksheet provided on page 7 of the <a href="#">Form 200-01 Instructions</a> 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.
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 to determine the amount of the credit.

*Delaware*

Filing requirements based on Federal Filing Status	A SVCM may file MFJ-DE, MFS-DE, or MCS-DE returns even if filed MFJ-FED. However, if the SVCM filed MFS-FED then must file MFS-DE or MCS-DE. NOTE: Generally, separate returns will be advantageous if both spouses have a DE AGI in excess of \$9,400.
Same Sex Marriage	Per the Supreme Court in <i>Obergefell v Hodges</i> , June 26, 2015, same-sex married filers have same filing options as heterosexual 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  
 Office of the Chief Financial Officer  
 1101 4th Street, SW, Suite W270  
 Washington, DC 20024

- Email:** [taxhelp@dc.gov](mailto:taxhelp@dc.gov)  
**Website:** [Office of Tax & Revenue](#)  
**By Phone (Agency Directory)**  
**Phone:** (202) 727- 4TAX (4829)  
**Fax:** (202) 442-6890  
**Forms:** [2020 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	<p>There are three ways in which taxpayers can file their federal and DC returns together electronically:</p> <ol style="list-style-type: none"> <li>1. Through a tax practitioner who is an authorized e-file provider; or</li> <li>2. Through a commercial online filing service, which allows taxpayers to transmit their DC and Federal returns electronically from their PC for a fee; or</li> <li>3. Free electronic filing <a href="#">here</a>, where taxpayers can file and pay their taxes online and check the status of their refund.</li> </ol> <p>Tax centers must retain form DC-8453 for a period of three years.</p>
Who must file?	<p>You were a resident of the District of Columbia and you were required to file a federal tax return. Your permanent residence was in the District of Columbia for either part of or the full taxable year. You lived in the District of Columbia for 183 days or more during the taxable year, even if your permanent residence was outside the District of Columbia. If you are the spouse of an exempt military person or of any other exempt person such as a nonresident presidential appointee or an elected official, you are required to file if you meet the above stated requirements.</p>
What forms to file? Instructions	<p>File the D-40. (Form D-40EZ is no longer available for use for Tax Year 2019 and later. Taxpayers who used this form in the past must now use Form D-40.)</p> <p>Go to: <a href="#">2020 Forms</a></p> <p>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 W2's or 1099s attached.</p>

*District of Columbia*

	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	A DC taxpayer domiciled in DC during the tax year is a full-time DC resident unless he or she changes domicile during the tax year. In such case, he or she will be a part- year resident for the period not domiciled in DC. A DC taxpayer present in DC for 183 days or more and not domiciled in DC during the tax year is a part-time resident for the period present in DC.
Exemptions	Beginning with tax year 2018, the District personal exemption conforms to the federal personal exemption and the amount of both the federal and District personal exemption is zero. (The District personal exemption for fiduciaries is zero for estates and \$100 for trusts.)
Military Pay	If you have determined that you are required to file a District of Columbia tax return and you are in one of the U.S. military services, one of the following may apply: (1) If a service member’s legal residence for taxes is not in DC but the service member and spouse reside in DC due to military orders, the military compensation and the non- military spouse’s compensation should be deducted on Schedule I, Line 14. If this applies to you, a copy of the Department of Defense form providing the servicemember’s legal residence for taxes and a copy of the non-military spouse’s legal residence for taxes driver’s license should be kept with your tax records in case it is subsequently needed. (2) If a service member’s legal residence for taxes is in DC and the Service member and spouse reside in DC in compliance with the Service member’s military orders, they will file Form D-40 and will report all their income in DC, as either married filing jointly or married filing separately.
Spouses and Community Property	The District of Columbia does not treat marital property as community property. 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 be subject to income tax in the jurisdiction outside of their legal tax residence. See “Military Pay” above.
Income Exclusions/Retirement	None.
Income Deductions	Beginning in 2018, the District follows federal law for purposes of the District standard deduction. It is both a basic standard deduction and, for those over 65 and/or blind, an additional standard deduction. For 2020, the basic standard deductions are \$12,400 for single filers and MFS on separate returns; \$18,650 for head of household filers; and \$24,800 for married/registered domestic partners filing jointly and a qualifying widow(er) with dependent children. There is a worksheet for dependent filers. The additional standard deduction is \$1,100. You are not entitled to the standard deduction if you itemize on your federal return.
Capital Gains/Losses	Maximum allowable capital loss is \$3,000 (\$1,500 if filing separately). Capital gains are taxed as ordinary income however upon disposing of an asset not fully depreciated compute the capital gain/loss reported on your federal return for the year of disposition excluding any bonus depreciation.

**District of Columbia**

<p>Deadline/Extensions</p>	<p>April 15, 2021</p> <p>The District of Columbia does not have a specific extension for military overseas or military on deployment in support of contingency operations. All taxpayers for the District of Columbia can request an extension of time to file their taxes. Those rules are:</p> <p>An extension of time to file of six months may be granted if a valid extension of time to file is requested. In order to be valid, a FR-127 Extension of Time to File form must be filed by April 15, 2021 and must be submitted using the following appropriate form:</p> <p>If you expect to have a balance due when you file the Form FR-127, <b>you must pay the estimated balance due.</b></p> <p>If you expect to owe income taxes, you should submit your payment with payment voucher Form D-40P.</p> <p>If you do not expect to have a balance due when you file your D-40, you would not be required to file a Form FR-127, if you have:</p> <ul style="list-style-type: none"> <li>A. Reasonably estimated your D-40 tax liability and paid the estimated amount of DC income taxes through withholding or estimated tax payments; and</li> <li>B. Filed a request to extend the time to file your federal individual income tax return with the Internal Revenue Service (IRS). The timely filed federal extension to file form will satisfy the requirement for filing a Form FR-127 with DC.</li> </ul> <p>If you do not expect to have a balance due and you have not filed an extension of time to file for your federal individual income tax return and wish to request an extension for your DC income tax return, you should submit a Form FR-127. Penalty and interest charges are imposed on any tax found owing and not paid on time with the extension request.</p> <p>The Office of Tax and Revenue will grant members of the US Armed Forces who serve in designated Combat Zones an extension of up to an additional six months to file their District Income Taxes, as well as pay any amounts that are due. During this period, assessment and collection deadlines are extended, and no penalty and/or interest will be charged. The extension also applies to spouses, where they filed joint or separate returns.</p>
<p>Additional credits</p>	<p><b>DC Earned Income Credit:</b> Taxpayers who claim the federal EITC may also claim a DC EITC of 40% of the federal credit as a refundable credit. Some taxpayers who do not qualify for the federal EITC will nonetheless qualify for the DC EITC.</p> <p>If the taxpayer’s filing status is “Married or registered domestic partner filing separately” or “Dependent claimed by someone else”, s/he cannot claim the DC EITC.</p> <p>The DC Low Income Credit was eliminated in 2018.</p> <p><b>Property Tax Credit:</b> Renters and homeowners who have a total household gross income of \$51,000 or less (\$62,200 if you are age 70 or older) may be eligible to claim the property tax credit. If you are filing a Form D-40 and claiming this credit, you must file Schedule H with it. If you’re not required to file a Form D-40, you may file Schedule H by itself.</p>
<p>Special Military Processing</p>	<p>None</p>

*District of Columbia*

Same-Sex Marriage	Per the Supreme Court in <i>Obergefell v. Hodges</i> , 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:** [DORGTA@floridarevenue.com](mailto:DORGTA@floridarevenue.com)

**Website:** [Florida Department of Revenue](http://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 (currently Mr. Patrick Loebig)**

**Phone Number:** 850-617-8168

**Mailing Address:** Office of Taxpayers' Rights Advocate  
P.O. Box 5906  
Tallahassee, FL 32314-5906

**Email Address:** [patrick.loebig@floridarevenue.com](mailto:patrick.loebig@floridarevenue.com)

**Website:** [https://floridarevenue.com/Pages/taxpayers\\_rights\\_advocate.html](https://floridarevenue.com/Pages/taxpayers_rights_advocate.html)

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## GEORGIA

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

Member of Federal/State E-File program

**General Information:** 1-877-423-6711  
**Forms:** 1-877-423-6711  
<https://dor.georgia.gov/years-individual-income-tax-forms>  
**Website:** [Department of Revenue](#)  
**Refund:** 1-877-423-6711; [Refund Status](#)  
**E-file help desk:** 1-877-423-6711; [Taxpayer.advocate@dor.ga.gov](mailto: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. Tax site must retain GA 8453 and all supporting documents on file for three years.
Who must file?	For full year residents, who are under the age of 65 and not blind, if GA income is over \$13,400 for Married Filing Jointly, \$6,700 for Married Filing Separately. See the list on page 9 of <a href="https://dor.georgia.gov/years-individual-income-tax-forms">https://dor.georgia.gov/years-individual-income-tax-forms</a> or all others. Part year and nonresidents must file GA return if they were required to file a Federal return.
What forms to file?	All filers use Form 500 or 500EZ
Requirements for Residency	Follows general residency rules.
Exemptions	\$2,700 for single, head of household, and qualifying widow(er); \$3,700 for married filing joint or separate; and \$3,000 for dependent.
Military Pay	<b>Residents.</b> 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.

**Georgia**

	<p>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.</p> <p><b>Nonresidents.</b> 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. (See pages 17-18 for instructions on completing Schedule 3.)</p> <p><b>Combat Zone Pay.</b> Effective tax year 2003, 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.</p>
Spouses and Community Property	<p>Not a community property state. Must use same filing status as federal return. Exception if one spouse is a Georgia resident and one is a non-resident/part-year resident, enter 3 in the residency code box on Form 500, page 1, line 4 and use schedule 3.</p> <p>Under the Military Spouses Residency Relief Act, a spouse of a Service member may be exempt from Georgia income tax on income from services performed in Georgia if:</p> <ol style="list-style-type: none"> <li>1. The service member is present in Georgia in compliance with military orders;</li> <li>2. The spouse is in Georgia solely to be with the service member;</li> <li>3. The spouse maintains domicile in another state; and</li> <li>4. The domicile of the spouse is the same as the domicile of the service member.</li> </ol> <p>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”.</p>
Income Exclusions	<p>The following are excluded from income:</p> <ul style="list-style-type: none"> <li>• Social Security and retirement paid by the Railroad Retirement Board.</li> <li>• Interest and dividends on U.S. Government bonds and other U.S. obligations.</li> </ul> <p>See IT 511 for additional exclusions.</p>
Income Deductions	<p>Must follow federal election. Standard Deduction is \$6,000 for married filing jointly, \$3,000 for married filing separately, and \$4,600 for all others. An additional deduction of \$1,300 applies if the filer is over the age of 65 and/or blind.</p>
Capital Gains/Losses	<p>Follows federal rules.</p>

## Georgia

Retirement Income	Taxpayers 62-64 years of age may exclude up to \$35,000.00 of retirement income. Taxpayers over age 65 may exclude \$65,000.00.
Deadline/Extensions	Calendar year taxpayers are required to file by April 15, 2021. Military personnel who serve OCONUS may file their GA income tax return within 6 months after returning to the US. No penalties or interest will accrue during this period. Will accept any federal extension granted for state filings. If not filing for a Federal extension, use Georgia Form IT 303 to request an extension.
Special Military Processing	None
New Developments	<b><u>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.</u></b>
Same-sex marriage	Per the Supreme Court in <i>Obergefell v. Hodges</i> , June 26, 2015, same-sex married filers have same filing options as heterosexual married filers. See guidance at <a href="#">Same-sex marriage guidance</a> .

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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](http://www.tax.hawaii.gov)  
**Forms:** [Forms](http://www.tax.hawaii.gov/forms)  
**Electronic Filing:** [E-file](http://www.tax.hawaii.gov/e-file)  
**Status of Refund:** [Refund Status](http://www.tax.hawaii.gov/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. <a href="https://hitax.hawaii.gov/#1">https://hitax.hawaii.gov/#1</a>
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: <a href="https://hitax.hawaii.gov/#3">https://hitax.hawaii.gov/#3</a> , downloadable: <a href="https://tax.hawaii.gov/forms/a1_b1_income/">https://tax.hawaii.gov/forms/a1_b1_income/</a> ). Part-Year and Nonresidents file Form N-15 (downloadable only <a href="https://tax.hawaii.gov/forms/a1_b1_income/">https://tax.hawaii.gov/forms/a1_b1_income/</a> ).
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 \$6,943 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.
Income Exclusions	<b>Non-military spouses:</b> under the federal Military Spouses Residency Relief Act (MSRRA), the income of a non-military spouse of a service member for

## Hawaii

	<p>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.</p> <p><b>Service members:</b> All non-military income earned in Hawaii is subject to Hawaii income tax.</p>
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 are taxed at 0%, 15% or 20%, depending on the taxpayer's taxable income and filing status.
Retirement Income	Military retirement pay is excluded from income.
Deadline/Extensions	The due date for filing both a Form N-11 and Form N15 is April 20, 2021. The taxpayer is automatically granted a 6-month extension to file (no form needed). However, the taxpayer must pay any taxes due by April 20, 2021.
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  
**Website:** [Idaho State Tax Commission](http://tax.idaho.gov)  
**Forms:** [Forms and Instruction Booklet](#)  
**Refund Status:** (208) 364-7389 (Boise area), or (888) 228-5770 (toll free)  
[Refund Status](#)  
**E-File Help Desk:** (208) 334-7660, (800) 972-7660; or  
 email: [efilehelp@tax.idaho.gov](mailto:efilehelp@tax.idaho.gov)

### Idaho filing addresses:

***Return (with or without payment)***  
 Idaho State Tax Commission  
 PO Box 56  
 Boise, ID 83756-0056

***With 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. May file full year, part year, or nonresident forms. Idaho does not require a Form 8453. Will accept e-filed returns claiming a credit for taxes paid to another state or married filing separately. Form ID-8453 all forms filed electronically, and supporting documents should be retained for 3 years.
Who must file?	Every Idaho resident who must file a federal income tax return must file in Idaho. 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 page 3 of Instruction Booklet for filing requirements by income amount.
What forms to file?	Full year residents and resident military stationed outside Idaho use Form 40. Part-year and Nonresidents with income subject to ID income taxation, and non-resident military stationed in Idaho use Form 43.
Requirements for Residency	You are an Idaho resident, even though you live outside Idaho, if the following are true: <ul style="list-style-type: none"> <li>• You think of Idaho as your permanent home.</li> <li>• Idaho is the center of your financial, social, and family life.</li> <li>• Idaho is the place you intend to return to when you are away.</li> </ul>

**Idaho**

	<p>You are also an Idaho resident if the following are true:</p> <ul style="list-style-type: none"> <li>• You maintained a home in Idaho the entire year.</li> <li>• You spent more than 270 days in Idaho during the tax year.</li> </ul> <p>You are a nonresident if your permanent home is outside of Idaho all year.</p> <hr/> <p>You are a part-year resident if you moved into or out of Idaho  You are still a resident if:</p> <ul style="list-style-type: none"> <li>• You temporarily moved outside of Idaho, <b>or</b></li> <li>• You moved back to Idaho after a temporary absence.</li> </ul> <p>The domicile of a qualified service member is presumed to be that member’s military home of record until such time as the service members established a new domicile. <b>Idaho resident on active duty stationed in Idaho</b></p> <p>If Idaho was your military home of record and you were on active duty stationed in Idaho, all of your military wages and all nonmilitary income, regardless of the source, are subject to Idaho tax. File Form 40.</p> <p><b>Idaho resident on active duty stationed outside of Idaho</b></p> <ul style="list-style-type: none"> <li>• If you joined the armed forces while a resident of Idaho and Idaho is your military home of record; and</li> <li>• You were on active duty for 120 or more consecutive days; and</li> <li>• You were stationed outside of Idaho for all or part of the year, you must report all of your income to Idaho. However, only military wages you receive while stationed in Idaho and all nonmilitary income, regardless of the source, is subject to Idaho tax.</li> </ul> <p>File Form 40 if you are single, or if you are married and your spouse is also a resident of Idaho. File Form 43 if you are married and your spouse is a nonresident, part-year resident, or military nonresident of Idaho. Check the “Idaho Resident on Active Military Duty” residency status box for yourself. Check the applicable residency status box for your spouse.</p>
<p>Military Pay</p>	<p>The residency of a qualified service member is presumed to be that member’s military home of record. If Idaho was your military home of record and you were on active duty stationed in Idaho, all of your military wages and all nonmilitary income, regardless of the source, are subject to Idaho tax. An Idaho resident on active duty stationed outside of Idaho for 120 or more consecutive days can subtract this income, use Form 40 and Form 39R.</p> <p>Combat Zone Exemption: If you’re an enlisted member or warrant officer, you don’t owe tax on military pay received for any month in which you served in a combat zone. If you’re a commissioned officer, the monthly exclusion is capped at the highest enlisted pay, plus any hostile fire or imminent danger pay received. The excluded pay should not be included in the Box 1 wages reported on your Form W-2.</p> <p>Under the Service members Civil Relief Act, a service member will neither lose nor acquire a residence or domicile with regard to his income tax as a result of being absent or present in a state due to his military orders. A qualified service member is not a resident of or domiciled in Idaho solely as a result of being stationed in Idaho.</p> <p><b>Nonresident on active duty stationed in Idaho.</b> If your military home of record isn’t Idaho and you were on active duty stationed in Idaho for all or part of the year, Idaho doesn’t tax your military income. Nonmilitary income from Idaho sources is subject to Idaho tax. File Form 43 if your gross income from Idaho sources exceeds \$2,500.</p>

## Idaho

Spouses and Community Property	Idaho is a community property state. Must file same status as federal return. Non- military spouses who are Idaho residents must include half of military spouse's wages. The earned income of qualifying spouses of Idaho service members is no longer subject to Idaho income tax due to the federal Military Spouses Residency Relief Act (SR 475, HR 1182) passed in November of 2009. As a service member's spouse, you may qualify for this income tax exemption if: (1) You are married to a service member who is serving in Idaho and has registered in the military with another state as a home of record; and (2) You have located to Idaho with the service member and you have the same domicile (permanent residence) as the service member's home of record.
Income Exclusions	Social Security and railroad benefits; Idaho lottery winnings less than \$600.
Income Deductions	May claim ID standard deduction even if itemized on Federal return, except a married taxpayer filing separately must itemize if spouse itemizes. Standard deductions are \$12,400 for single or married filing separately; \$18,650 head of household; \$24,800 married filing jointly or qualifying widow(er).
Capital Gains/Losses	Short-term capital gains are taxed as ordinary income. If you had a capital gain net income from the sale of qualified Idaho property, you may be able to deduct 60% of the capital gain net income report on federal Schedule D. To verify what property qualifies, see page 2 "GENERAL INFORMATION" of the Idaho Form CG, Instructions for Capital Gain Deduction. Use Form CG to compute your Idaho capital gain deduction. Gains from the sale of stocks and other intangible property do NOT qualify for this deduction.
Retirement Income	If over age 65, or if you are disabled and age 62 or older, you may be able to deduct some of the retirement benefits and annuities you receive. Only the following are qualified retirement benefits: civil service employee retirement annuities, retired U.S. Military members, retirement benefits paid to some police officers of an Idaho City, and retirement benefits paid from the firemen's retirement fund of the State of Idaho to a retired fireman over the age 65, or over age 62 and disabled, may deduct up to \$54,198 if married filing jointly, or \$36,132 if single, from retirement income, on Form 39R. No deduction if married filing separately. See instructions for Form 39R for more information.
Deadline/Extensions	Due on or before April 15, 2021. Filers get an automatic 6-month extension to file their return so long as the filer has paid at least 100% of what was paid for state income taxes the year before or 80% of the current year's tax liability.
Notes	<p>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 ID Individual Income Tax Forms and <a href="#">Instructions</a> for Form 40, Form 39R, Form 43, and Form 39NR. Use Form 39R to calculate the credit. If the credit applies to more than one state, use a separate Form 39R for each state and include a copy of the other state/s return. Nonresidents cannot claim this credit.</p> <p>New for tax year 2020: Idaho conforms to the IRC as of January 1, 2020. Idaho doesn't conform to bonus depreciation for assets acquired after 2009.</p> <p>Savings Accounts for First-time Home Buyer. Idaho now has a deduction for contributions to a savings account for a first-time home buyer. Taxpayers can deduct up to \$15,000 (\$30,000 if married filing a joint return). See Forms 39R and 39NR for details.</p>

## Idaho

	The adoption expenses deduction is \$10,000.
Special Military Processing	Idaho only taxes Idaho-source income. Idaho does not consider military pay earned outside of Idaho to be Idaho-source income. File Form 43 if you are married and your spouse is a nonresident, and file Form 40 if you are single or if you are married and your spouse is also a resident of Idaho. Check the Idaho Resident on Active Military Duty residency status box. Active duty military wages for service outside of Idaho aren't subject to Idaho tax. The service member will be considered a non-resident for tax purposes if serving in the United States Army, Navy, Marine Corps, Air Force, or Coast Guard on active military duty that is continuous and uninterrupted for 120 days. The continuous 120 days don't have to be in the same tax year. Combat Zone Extension. Military members are allowed at least 180 days from the last day in a combat zone to file return. No interest or penalty owed for tax on military pay while in combat zone. Or alternatively a spouse can sign on behalf of the spouse in the combat zone and file jointly.
Filing requirements based on Federal Filing Status	A service member's ID income tax filing status must be the same status as that used on her federal income tax return, e.g. if MFS-FED then MFS-ID.
Same-Sex Marriage	Per the Supreme Court in <i>Obergefell v. Hodges</i> , June 26, 2015, same-sex married filers have same filing options as heterosexual married filers. The filing status used on an ID return must be the same as that used on the federal form.

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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  
 Springfield, IL 62719-0001

E-File Information	<p>Individuals may e-file IL returns electronically for free beginning February 12, 2021 at: <a href="#">E-File</a></p> <p>The majority of returns, over 80%, are already filed electronically. Electronically filed returns are processed more quickly, 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, <a href="#">Title 86: Part 760</a> and <a href="#">Section 760.100</a>.</p> <p>Opt-out Information: If your client refuses to allow you to electronically file their return, you can remain in compliance with the mandate by having your client complete and sign Form IL-8948, Electronic Filing Opt-Out Declaration. Retain all Forms IL- 8948 you receive from your clients in your files for three years. The Department may request copies at any time.</p>
Who must file?	<p>Full year residents must file if they were required to file a federal return or if their IL income was greater than their exemption allowance. The exemption allowance is determined by the number of allowable exemptions multiplied by \$2,325.00. If a taxpayer's income taxable by IL exceeds this amount, then an IL return must be filed. Part year and nonresidents must file if they earned any IL source income.</p> <p><b>Note:</b> an IL resident married to a nonresident of the state may file a separate IL return. Filing a joint return would subject all of the couple's income to IL taxation.</p>
What forms to file?	All taxpayers file IL Form 1040; nonresidents file Schedule NR and IL Form 1040.
Requirements for Residency	<p>You are an Illinois resident if you reside in Illinois or have a legal domicile in Illinois but are absent for a temporary purpose during the tax year. Temporary absences include performing active duty in the armed forces while being stationed outside the state, even for considerable periods of time. If you are a member of the armed forces, you are not a resident of</p>

**Illinois**

	<p>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.</p> <p>If you are a resident of another state and come to Illinois only because of a military assignment, you will remain a nonresident of Illinois regardless of how long you are in Illinois unless you elect to become an Illinois resident. <i>If you were domiciled in Illinois at the time you joined the armed forces or elected to change your residence to Illinois after being stationed here, you will remain an Illinois resident as long as you remain in the armed forces, unless you elect to become a resident of another state where you are stationed.</i> For more details on IL residency as it pertains to military personnel and spouses, please see IL Publication 102, <i>Illinois Filing Requirements for Military Personnel</i>, at: <a href="#">Publication 102</a>.</p>
Exemptions	Personal exemption is \$2,325 per person.
Military Pay	<p><b>If you are an Illinois resident or part-year resident</b>, you are required to file an Illinois return if you are required to file a federal return, or your Illinois base income is greater than your Illinois exemption allowance. If you are an IL resident, you must file <a href="#">2020 Form IL-1040</a>, Individual Income Tax Return. Your military pay will generally be included in your federal adjusted gross income (AGI) on Form IL-1040, Line 1. If you are a part-year resident, you must file Form IL-1040 and Schedule NR. Your military pay will generally be included in the Illinois portion of your AGI on Schedule NR. On Schedule NR, Step 3, Column B, you must include all income earned while a resident regardless of whether such income is earned from Illinois sources, and all income earned from Illinois sources while a nonresident.</p> <p>When filing, you may subtract tax-exempt military pay that is in your AGI, including pay for duty in the armed forces, including basic training, pay for duty as a cadet at the U.S. Military, Air Force, and Coast Guard academies, as a midshipman at the U.S. Naval Academy, or in ROTC, and pay for duty for serving in the U.S. Armed Forces Reserves or a National Guard unit, including a National Guard unit of another state.</p> <p>You may <b>not</b> subtract military income (such as combat pay) that you excluded from your AGI on Form IL-1040, Line 1; pay you received under the Voluntary Separation Incentive; pay you received from the military as a civilian; payments you made under the Ready Reserve Mobilization Income Insurance Program; or pay for duty as an officer in the Public Health Service.</p> <p><b>If you are a nonresident</b>, you are not required to report military pay to Illinois. However, you must file an Illinois return if you have earned enough taxable income from Illinois sources to have a tax liability (<i>i.e.</i>, your Illinois base income from Schedule NR, Nonresident and Part-Year Resident Computation of Illinois Tax, is greater than your Illinois exemption allowance from Schedule NR).</p> <p>For more information, see IL <a href="#">Publication 102</a>. Use Schedule M, Other Additions and Subtractions For Individuals to subtract military pay earned that is included in adjusted gross income.</p>
Spouses and Community Property	Not a community property state. If one spouse is a resident and the other a nonresident, the resident spouse may elect to file a separate IL income tax

## Illinois

	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 <a href="#">Publication 120</a> .
Income Deductions	No standard deductions or itemized deductions are allowed.
Capital Gains/Losses	Taxed as ordinary income. IL generally follows federal rules otherwise.
Retirement Income	Retirement may be excluded on Form 1040, line 5. Includes military retired pay. See Publication 120, Retirement Income, <a href="#">Publication 120</a> .
Deadline/Extensions	April 15, 2021. IL has an automatic extension length of 6 months. <b><u>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.</u></b>
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 <a href="#">Publication 108</a> .
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 <a href="#">Schedule NR</a> .
What’s New	See the Informational <a href="#">Bulletin</a> for what’s new as this info is subject to change.
Same Sex Marriage and Civil Union	Per the Supreme Court in <i>Obergefell v. Hodges</i> , 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](http://www.in.gov/revenue)  
**Forms:** [2020 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](#)

E-File Information	Individuals can e-file the Form IT-40, IT-40PNR, or IT-40RNR online via <a href="#">INfreefile</a> . 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?	Full year residents file Form IT-40. Part year and nonresidents file Form IT-40PNR. IT-40RNR is for residents of KY, MI, OH, PA, and WI who work in IN. Individuals must also complete Schedule CT-40 if the county of residence imposes tax.
Requirements for Residency	<p>A taxpayer is a full-time resident if legal residency in IN is maintained from Jan. 1 through Dec. 31 of the tax year. Legal residency is established either (1) if a taxpayer spends 183 days or more in Indiana during a year, or (2) if a taxpayer is domiciled in Indiana. The taxpayer need not be physically present in the state during the entire year to be a full-time resident.</p> <p>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, <i>State of Legal Residence Certificate</i>.</p> <p><b>COUNTY TAX</b>          Servicemembers are subject to their local county tax, except if the Servicemember maintains a household outside the state of IN. If so, write</p>

**Indiana**

	<p>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, 2020, the Servicemember is considered to be a resident of that county and will be subject to county tax.</p>
<p>Exemptions</p>	<p>Note: Indiana still allows regular and dependent exemptions. Previously, the filer would just enter the number claimed on the federal tax return. New instructions are on page 23 of the IT-40 Booklet. Indiana allows \$1,000 for each exemption claimed on the federal return, plus \$1,500 for each dependent child. For purposes of this exemption, a “dependent child” is a son, stepson, daughter, stepdaughter, or foster child under the age of 19 or 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 4 on the <a href="#">2020 Forms</a> page.</p>
<p>Military Pay</p>	<p>Individuals may deduct up to \$5,000 of military pay; however, the deduction is not to exceed the amount of military pay received. Dual military couples filing jointly may deduct up to \$10,000. For more information see Pages 16 and 20-21 of the IT-40 Booklet.</p> <p>Military income earned while in a combat zone is not taxable and is therefore NOT eligible for the military pay deduction.</p> <p>Special Deduction for National Guard and Reserve Pay Income: There is a 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). A deduction is available for the military wages paid for the period of the member’s full-time service on involuntary orders in a Reserve component of the armed forces or the period when Indiana National Guard unit was federalized. These service members are entitled to deduct the amount of their qualified military income that was not excluded from their gross income for federal income tax purposes. Military withholding statements must be enclosed with the tax return when claiming this deduction.</p> <p><b>Note: Individuals cannot claim both this deduction and the <i>Military Service Deduction</i> based on the SAME income.</b></p> <p>Military withholding statements must be attached to the tax return when claiming this deduction (enter code #621 on Schedule 2 under line 11 if claiming this deduction). For additional information see Individual Income Tax Booklet (IT-40 Booklet) available at <a href="#">2020 Forms</a>.</p>
<p>Spouses and Community Property</p>	<p>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.</p> <p>Under the Federal Military Spouses Residency Relief Act, the spouse of an armed forces member is exempt from Indiana income taxation on Indiana-source earned income when: (1) The spouse currently is domiciled in a state other than Indiana; (2) The spouse resides in Indiana solely in order to live with the armed forces member; (3) The armed forces member is present in Indiana in compliance with military orders; and (4) The spouse and the armed forces member both are able to claim the same domicile.</p>

## Indiana

	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 <a href="#">2020 Forms</a> .
Income Deductions	Indiana deductions are listed and explained on pages 15–18 of the Individual Income Tax Booklet available on the <a href="#">2020 Forms</a> 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	They are taxed 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 of \$6,250, plus 50% of the benefits that exceed \$6,250. If both spouses received retirement income and/or Survivor’s Benefits, the maximum deduction is \$12,500, plus 50% of each recipient’s benefits above \$6,250. See page 20–21 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	April 15, 2021. You must get an extension of time to file if you: <ul style="list-style-type: none"> <li>• Are required to file (your income is more than your exemptions), and</li> <li>• You cannot file your tax return by the April 15, 2021 due date.</li> </ul> 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, 2021. 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, now extends the filing date to November 15, 2021. <b>Consult pages 7 and 8 of IT-40 Booklet for further extension instructions.</b>
Special Military Processing	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, 2021. 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 <i>Obergefell v. Hodges</i> , June 26, 2015, same-sex married filers have the same filing options as heterosexual married filers.

*Indiana*

	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:** (515) 281-3114; (800) 367-3388  
**Website:** Department of Revenue and Finance  
**IRS Processing Center:** AUSTIN, TX  
**Forms:** (515) 281-7239 (800) 532-1531 or [here](#)  
**Refund Status** (515) 281-4966 (800) 572-3944 or via web at [Refund Status](#)  
**Iowa Electronic Filing Guide:** [E-filing Options](#)  
**Additional Resource:** [AARP Iowa Tax-Aide](#)

E-File Information	<p>Iowa electronic filing options can be found at: <a href="#">E-File Options</a></p> <p>Send rejected returns and paper returns to:</p> <ol style="list-style-type: none"> <li>1) Mailing address: Iowa Income Tax Document Processing, PO Box 9187, Des Moines, IA 50306-9187;</li> <li>2) Deliver in Person– Hoover State Office Building- 4<sup>th</sup> Floor 1305 E. Walnut, Des Moines, IA 50319.</li> </ol> <p><b>RECORD KEEPING</b></p> <p>Iowa income tax returns, federal returns, and all relevant schedules should be kept for at least three years after filing the return.</p>
Who must file?	<p>Instructions on who must file are available: You must file an Iowa return if you were a resident or part-year resident of Iowa in 2020 and meet any of the following requirements:</p> <p>Note: In meeting the filing requirements below, you must add back:</p> <ul style="list-style-type: none"> <li>• the pension exclusion (line 21, IA 1040)</li> <li>• the reportable Social Security amount from step 4, IA 1040</li> <li>• any amount of lump sum distribution separately taxed on federal form 4972, and</li> <li>• any net operating loss carryover</li> </ul> <p>Note to married couples: Incomes of both spouses must be included when determining who must file.</p> <ol style="list-style-type: none"> <li>a. You had a net income (line 26 of the IA 1040) of more than \$9,000 and your filing status is single (<b>\$24,000 if 65 or older on 12/31/20</b>).</li> <li>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 (<b>\$32,000 if you or your spouse is 65 or older on 12/31/20</b>).</li> <li>c. You were claimed as a dependent on another person’s Iowa return and had a net income (line 26 of the IA 1040; line 4 of the IA 1040A) of \$5,000 or more.</li> </ol>

**Iowa**

	<p>d. You were in the military service with Iowa shown as your legal residence even though stationed outside of Iowa. For information about military spouses, see information on the Military Spouses Residency Relief Act.</p> <p>e. You were subject to Iowa lump-sum tax.</p> <p>f. You were a nonresident or part-year resident and your net income from Iowa sources (line 26 of the IA126) was \$1,000 or more, unless below the income thresholds above. In the case of married nonresidents, the spouses’ combined income is used to determine if their income is high enough to require them to file an Iowa return. To understand “Iowa-source income,” see the instructions for lines 1-26 of the IA 126.</p> <p>g. 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).</p>
<p>What forms to file?</p>	<p>All filers use IA 1040, or 1040 A; Part-year and nonresidents should also use IA 126, Nonresident and Part Year Schedule. Instructions for this schedule are included in the Form IA 1040 expanded instructions (see <a href="#">IA 1040 Instructions</a> ).</p>
<p>Requirements for Residency</p>	<p>A military person is an Iowa resident if he or she was a resident of Iowa at the time of enlistment and/or Iowa is declared as his or her Military home of Record. If a military person is an Iowa resident, he or she must file an Iowa individual income tax return if:</p> <ul style="list-style-type: none"> <li>• married and their combined income* totals more than \$13,500 (\$32,000 if filer or spouse is 65 or older on 12/31/2020)</li> <li>• single and total income* is more than \$9,000 (\$24,000 if 65 or older on 12/31/2020)</li> <li>• has income* of \$5,000 or more and is claimed as dependent on another person’s Iowa return</li> <li>• filing as head of household or qualifying widow(er) and total income* is more than \$13,500 (\$32,000 if filer or spouse is 65 or older on 12/31/2020)</li> </ul> <p>*Does not include pay received from the federal government for military service performed by members of the armed forces, armed forces military reserve, and the national guard in an active duty status.</p> <p><b>School District Surtax:</b> The school district surtax is applicable for resident members of the armed forces of the United States living in an Iowa school district, even if the member is not physically present in Iowa on the last day of the tax year. (IAC 42.1)</p> <p>A spouse of an Iowa-resident military person is not considered a resident of Iowa simply by marriage. If, however, the spouse was an Iowa resident when they married, the spouse is an Iowa resident until other action is taken to establish residency in another state. If the spouse is an Iowa resident and has Iowa-source income, it may be beneficial to use filing status 3 (married filing separately on the combined return form). Filing status 3 or 4 (married filing separately on the combined return or married filing separate returns) may be used by nonresident spouses with no Iowa-source income. Military spouses please see this information on <a href="#">Iowa Tax Responsibilities of Military Personnel</a>.</p>
<p>Exemptions</p>	<p>Iowa uses a Personal Tax Credit of \$40 per person, rather than an exemption. An additional \$20 per person credit applies if the taxpayer and/spouse is aged 65 or older. See <a href="#">Exemption Credits</a> for more details.</p>

**Iowa**

	<p>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 (IAC 40.63).</p>
Military Pay	<p><b>BEGINNING WITH TAX YEAR 2011:</b> Members of the armed forces, armed forces military reserve, and the national guard in an active duty status (as defined in Title 10 of the U.S. Code) can exclude pay received from the federal government for military service performed. Active-duty military service pay is taxable only by the state in which the armed forces service member is a legal resident, which is usually the state of residence at the time he/she enters the service. In general, income other than active-duty military service pay of an Iowa resident in military service is taxable to the same extent as it is taxable for federal purposes, even if the Iowa resident is stationed outside of Iowa or outside of the United States.</p> <p>The nonresident military taxpayer 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 line 24. The net result is a reduction of the tax rate on any other Iowa-source income. This applies to members of the active component, reservists, and national guard on active duty status as defined in Title 10 U.S. Code.</p>
	<p>Military persons who are not residents of Iowa are required to file Iowa income tax returns if their all-source income meets the above requirements and their Iowa-source income is \$1,000 or more.</p> <p>Combat zone pay: Income excluded by the federal government is also excluded for Iowa income tax purposes. For example, combat zone pay is excluded on the Iowa return because it is excluded for federal income tax purposes.</p> <p>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.</p> <p>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 and/or for services performed on or after November 21, 1995, pursuant to military orders related to peacekeeping in Bosnia-Herzegovina.</p>
Spouses and Community Property	<p>Not a community property state.</p> <p>Under the Federal Military Spouses Residency Relief Act, a spouse of a service member may be exempt from Iowa income tax on income from services performed there if (1) the service member is present in Iowa in compliance with military orders;</p> <p>(2) the spouse is there solely to be with the service member; and (3) the spouse maintains domicile in another state.</p>
Income Exclusions	<p>Principal and interest from bills, bonds, and notes issued by the United States Treasury are exempt. Iowa taxes social security income differently from the federal government. The instructions for the Form IA 1040 include a worksheet to calculate the tax owed. See <a href="#">Expanded Instructions</a>.</p>
Income Deductions	<p>May itemize deductions or take standard deduction of \$2,030 for single and married filing separately, \$5,000 for married filing jointly, head of</p>

**Iowa**

	household, and qualifying widow(er)s. Deductions listed and explained <a href="#">here</a> .
Capital Gains/Losses	Taxed as ordinary income. Iowa follows federal rules on exclusion of gain from the sale of a principal residence.
Retirement Income	Military retirement pay is not subject to Iowa income tax. See <a href="#">Pension/Retirement Income Exclusion</a> .
Deadline/Extensions	If at least 90% of total tax liability is paid by April 30, 2021, you have an automatic additional six months to file the return— <i>i.e.</i> , until October 31, 2021, 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. See <a href="#">Extension Request</a> for additional information.
Notes	On May 30, 2018, Iowa Governor Kim Reynolds signed extensive tax reform into law. The provisions of the new tax reform law become effective at different times. This <a href="#">guide</a> summarizes when key provisions become effective. A federal income tax addition or deduction may apply, based on federal income tax withheld and the amount of the federal income tax refunded. When calculating this amount, the federal refund does not include the earned income tax credit and the additional child tax credit. Subtract these amounts from the federal refund amount in making this calculation. <b>Use Tax</b> – If you purchased products for use in Iowa from a business located outside Iowa and the seller does not charge you Iowa sales tax, you may owe 6% consumer’s use tax on the purchase. This includes items purchased from catalogs and the Internet. For more information, see <a href="#">Consumer Use Tax</a> .
Special Military Processing	Additional time period for filing state returns and performing other acts is 180 days for: <ul style="list-style-type: none"> <li>• Individuals on active duty federal military service in the armed forces, armed forces military reserve, or National Guard who are deployed outside the United States.</li> <li>• A person in the military serving in support of those forces.</li> <li>• A spouse of a person listed above if they file jointly or separately on a combined return.</li> <li>• An eligible individual who was continuously hospitalized because of illness or injury in the combat zone.</li> </ul>
Filing requirements based on Federal Filing Status	Military members should use the filing status (MFJ-IA, MFS- IA, or MCS-IA) that is most beneficial.
Same-Sex Marriage	Per the Supreme Court in <i>Obergefell v. Hodges</i> , 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  
 915 SW Harrison Street  
 Topeka, KS 66612-1588

### Member of Federal/State E-File program

**General Information:** (785) 368-8222 or [KDOR\\_tac@ks.gov](mailto:KDOR_tac@ks.gov).  
**IRS Processing Center:** AUSTIN, TX  
**Website:** [Kansas Department of Revenue](http://www.kansas.gov)  
**Forms:** (785) 296-4937 or [Forms](#)  
**Refund Status:** (800) 894-0318 or [Refund Status](#)  
**Electronic Filing:** Contact the electronic filing help desk (785) 296-6993 or email [kdor\\_EServices@ks.gov](mailto:kdor_EServices@ks.gov)

E-File Information	Form KS 8453 has been eliminated. E-filing process = signature. E-filing information is available <a href="#">here</a> .
Who must file and when?	<p>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; <b>or</b> (2) taxpayer's Kansas adjusted gross income is more than the total of taxpayer's Kansas standard deduction and exemption allowance.</p> <p>If a resident is not required to file a federal return the resident must file if their income exceeds the following: \$5,250 for single or married filing separate; \$12,000 for married filing jointly; \$10,000 for head of household. See table on page 3 at <a href="#">2020 Instruction Booklet</a> for information on filing amounts for those older than 65.</p> <p>Nonresidents must file if they receive ANY Kansas income.</p> <p>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.</p> <p>The due date for filing 2020 income tax returns is April 15, 2021. Kansas follows the Internal Revenue Service due date for tax deadlines</p>
What forms to file?	All taxpayers file Form K-40. Use Schedule S to make modifications to federal adjusted gross income. Modifications include deduction of military retired pay. Nonresidents use Schedule S to allocate income between Kansas sources (taxable) and non-Kansas sources (not taxable by Kansas). <a href="#">2020 Schedule S</a>
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 <b>ONLY</b> by the state of legal residency, no matter where the service member

**Kansas**

	<p>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.</p> <p>If the service member is a nonresident of Kansas, but are stationed in Kansas due to military orders, they must file a Kansas return if they received income from Kansas sources. Only income from Kansas sources is used to determine the Kansas income tax due for <i>nonresident</i> military service members. Nonresident service members will subtract out the amount of their military compensation on Schedule S, line A12.</p>
Spouses and Community Property	<p>Not a community property state. Must follow federal status – if married filing jointly, must declare both incomes, then take tax credit for taxes paid to other states at line 13 of Form K-40. If a taxpayer claims the credit for taxes paid to other state(s), must attach the tax return and supporting documents filed with the other state(s) to the Form</p>
	<p>K-40. Differing rules apply in calculating this credit depending on whether the taxpayer is a Kansas resident or nonresident.</p> <p><b>MILITARY SPOUSES RESIDENCY RELIEF ACT.</b> Kansas income for services performed by a non-military spouse of a nonresident military service member is exempt from Kansas income tax. To qualify for this exemption, the non-military spouse must be residing in Kansas solely because the military service member is stationed in Kansas under military orders. Non-military spouses of service members stationed in Kansas will subtract out their Kansas source income on Schedule S, line A12.</p>
Income Deductions	<p>If taxpayer the used standard deduction on the federal return, taxpayer must use the standard deduction on the state return. Standard deductions are as follows: single -\$3,000; married filing jointly - \$7,500; head of household - \$5,500; married filing separately - \$3,750. If taxpayer elected itemized deductions on federal return, taxpayer may take the standard or itemized deduction. Charitable contributions are 100% deductible. Complete Part C of Schedule S to compute Kansas itemized deductions.</p>
Capital Gains/Losses	<p>Taxed as ordinary income. Follows federal rules in determining amounts constituting capital gains and losses.</p>
Retirement Income	<p>May exclude military retired pay from income. Use <a href="#">Schedule S</a>, line A11 to take advantage of this exclusion.</p>
Deadline/Extensions	<p>Tax return must be filed and tax paid no later than April 15, 2021. Information on credit card payment <a href="#">Credit Card Payments</a> and electronic payments generally at <a href="#">E- payments</a>.</p>
Special Military Processing	<p>If you qualify for deferment of taxes based on the criteria above and find yourself in one or more of the following situations, then you should complete Form KS-2848, Servicemember Mobilization Notice, and submit it to the department:</p> <ul style="list-style-type: none"> <li>• You cannot file your income tax return and pay any tax due until you return from deployment.</li> <li>• You have an existing debt with the department for taxes due and are unable to pay while you are deployed.</li> <li>• You have received an assessment or a set-up return notice from the department and will not be able to file your return and/or pay the tax due until you return from deployment.</li> </ul> <p>For your convenience, Form <a href="#">KS-2848</a> is available online as a “fill-in” form.</p>

**Kansas**

	Send the completed form with a copy of the deployment orders to: Kansas Department of Revenue, 915 S.W. Harrison Street, Topeka, KS 66625-2001
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	Compensating Use Tax: Kansas has imposed a compensating use tax on goods purchased from outside Kansas and used, stored, or consumed in Kansas. This tax applies to the total cost of the merchandise, including postage, shipping, handling, or transportation charges. It 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 the goods are used, stored, or consumed in Kansas and the seller does not charge a sales tax rate equal to or greater than the Kansas retailers' sales tax rate in effect where the item is delivered or first used. To pay Kansas use tax on your untaxed out-of-state purchases made during calendar year 2020, refer to the instructions for lines 20 and 21 of Form K-40. You may use the chart or compute the tax due by applying the state and local sales tax rate in effect for your address to the total purchases subject to the tax. The Kansas Sales and Use Tax Address Tax Rate Locator is available <a href="#">here</a> .
	Use the school district on the following pages for the residence of the taxpayer on 31 December 2020. Non-residents do not need to list a school district. Table with 3-digit code can be found at <a href="#">Kansas Unified School Districts and Abbreviations</a> .
Same Sex Marriage	Per the Supreme Court in <i>Obergefell v. Hodges</i> , 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:**

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	<a href="#">E-file Information</a>
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 \$12,760 for a family size of one; \$17,240 for a family size of two; \$21,720 for a family size of three; and \$26,200 for a family size of four or more (Chart A of the 2020 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 2020 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: <a href="#">Form 740</a> . Use Schedule M to make KY adjustments to income and Schedule A (full year residents only) for KY itemized deductions. Part year and nonresidents: <a href="#">Form 740 NP</a> . 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., <a href="#">Form 740-NP-R</a>
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

**Kentucky**

	<p>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 soldier's military pay, the Department of Revenue will refund the tax withheld.</p>
Military Pay	<p>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.</p>
Spouses and Community Property	<p>Not a community property state. Spouses may file separately even if they filed joint federal return (may be beneficial where one spouse is a resident &amp; the other a nonresident). If one spouse itemizes, so must the other.</p> <p>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.</p>
Income Exclusions	<p>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. Military members may exclude all income from all sources for active duty and reserve members and officers of the Armed Forces of the United States or National Guard who are killed in the line of duty, for the year during which the death occurred and the year prior to the year during which the death occurred. For the purposes of this paragraph, all income from all sources shall include all federal and state death benefits payable to the estate or any beneficiaries. See Form 740 instruction booklet for more details, and Schedules M, and Schedule P, as applicable.</p>
Income Deductions	<p>Taxpayers may itemize on Kentucky return, even if they did not on Federal return. The 2020 standard deduction is \$2,650 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.</p> <p>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 does not conform to the federal Cares Act provision which created a \$300 above the line deduction for qualified</p>

## Kentucky

	charitable contributions. Kentucky also does not conform to the federal Cares Act provision which suspended limits on charitable contributions. The above the line contribution claimed on the Federal return must be added by for Kentucky purposes on Schedule M. If you itemize deduction for Kentucky, you may deduct your contributions on Kentucky Schedule A. Your charitable contributions will be limited to 60% of your Kentucky AGI.
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 31 December 1997. If retired before Jan. 1, 1998, military pension is completely exempt. Schedule P required to declare fully exempt pension amounts, including military retired pay, and to declare retirement income in excess of \$31,110 for post-31 December 1997 retirements.
Deadline/Extensions	Due April 15, 2021. 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 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 <a href="#">here</a> 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 <i>Obergefell v. Hodges</i> , 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) 219-0102/1-855-307-3893  
**Forms:** (225) 219-2113, [Forms](#)  
**Refund Status:** 1-888-829-3071, from Baton Rouge call 225-922-3270, [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 <a href="#">here</a> for free internet filing and E-pay services that are available for most Louisiana taxpayers.
Who must file?	All residents who were required to file a federal income tax return must also file a Louisiana income tax return. Military personnel who are legal residents of Louisiana (home of record) and who are required to file a federal return must file a Louisiana return and report all income, even if they are not stationed in Louisiana.  Part-year and nonresidents must file a Louisiana return if they are required to file a federal income tax return and: (1) have ANY Louisiana source income or (2) are military personnel, stationed in Louisiana, with any nonmilitary Louisiana source income.
What forms to file?	Residents file Form <a href="#">IT 540</a> ; Part year and nonresidents file Form <a href="#">IT 540 B</a>
When to file?	<b>Due May 15, 2021.</b> Louisiana allows a six-month extension of time to file (to November 15, 2021). 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, 2021). This extension is solely an <b>extension to file</b> . There is NOT an extension to <b>pay</b> taxes due.  Louisiana taxpayers affected by Hurricane Laura may be eligible for automatic filing or payment extensions if their homes, businesses, critical tax records, or tax preparers are located in parishes that have been declared federal disaster areas.
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

*Louisiana*

	from Louisiana during the tax year must file return as a part-year resident (Form IT-540B).
Exemptions	Not taken on <a href="#">IT-540</a> . A combined personal exemption/standard deduction is built into the Louisiana tax table.
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 \$30,000 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, 2020, you went on active duty and continuously remained on active duty at least through May 14, 2020 (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 \$30,000, 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 2020 return. If filing electronically, bring a copy of your orders including endorsements to your tax preparer. See page 7 of the <a href="#">Instructions</a> .
Income Exclusions	The following income may be excluded from Louisiana income: <ul style="list-style-type: none"> <li>• Interests and dividends from U.S. government obligations.</li> <li>• Interest received on obligations issued by the State of Louisiana or its political municipal subdivisions that is subject to federal income tax.</li> <li>• Up to \$5,000, per dependent, for elementary/secondary school tuition/fees or 50% of homeschooling expenses.</li> <li>• Up to \$2,400, per beneficiary, to START educational savings account.</li> <li>• Louisiana state employees' retirement benefits.</li> <li>• Federally taxable social security benefits.</li> <li>• Federal retirement benefits, including military retired pay.</li> <li>• Other specifically exempt retirement benefits.</li> <li>• 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.</li> </ul>
Income Deductions	Federal Disaster Relief Credits - Louisiana provides a deduction for federal income taxes paid on Louisiana income. Generally, when the federal income tax liability is decreased by federal credits, the amount of the Louisiana income tax liability increases. R.S. 47:293(4)(b) expands the relief granted to Louisiana taxpayers who claimed certain disaster credits granted for Hurricane Katrina or Hurricane Rita. To avoid paying additional income tax, Louisiana taxpayers who received these federal credits may increase the amount of their Louisiana federal income tax deduction by the amount of certain disaster relief credits claimed on the 2011 federal income tax form. Louisiana Administrative Code (LAC) 61: I.601 designated the following federal credits as disaster relief credits:  Employee Retention Credit Work Opportunity Credit Rehabilitation Tax Credit Employer-Provided Housing Credit Low Income Housing Credit

## Louisiana

	<p>New Markets Tax Credit</p> <p>For complete information about disaster relief credits, see <a href="#">Natural Disaster Claim Instructions</a></p>
Spouses and Community Property	<p>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.</p> <p>The <b>Military Spouses Residency Relief Act</b> has extended certain residency protections to spouses of military members. Under this Act, a spouse’s state of residence does not change when he or she moves to a new state to be with a service- member who is under military orders to be in the new state. The Military Spouses Residency Relief Act provides that all wages, interest, and dividends earned within Louisiana by the spouse of a service-member is exempt from Louisiana income tax if: 1) the Servicemember is present in Louisiana in compliance with military orders; 2) the spouse is not a resident or domiciliary of Louisiana; 3) the spouse is present in the Louisiana solely to be with the service-member.</p> <p>If the service-member is married, and either the spouse or the service-member is not a resident of Louisiana, the taxpayers may file as a resident of Louisiana (Form IT-540) or a nonresident of Louisiana (Form IT-540B), whichever is more beneficial to the taxpayers. Resident taxpayers are allowed a credit for income tax paid to another state on nonmilitary income or on income earned by the spouse if that income is included on the Louisiana return.</p>
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 2020, 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 24. If any of the items were alcoholic beverages or tobacco products, use Form R-5629 (Consumer Excise Tax Return) to report the tax.
Additional Information	A refundable tax credit is allowed for 72% of the costs paid by an active or reserve military service member, spouse, or dependent of such service member, for obtaining a Louisiana noncommercial hunting or fishing license. Must attach a copy of the license to the return.
Same-Sex Marriages	<p>Per the Supreme Court in <i>Obergefell v. Hodges</i>, June 26, 2015, same-sex married filers have same filing options as heterosexual married filers.</p> <p>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).</p>

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**MAINE**

Maine Revenue Services  
 26 Edison Drive  
 Augusta, ME 04330

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

**General Information:** (207) 626-8475  
**Forms:** (207) 624-7894 or [Tax Return Forms](#) (general tax forms) and [Individual Income Tax Forms 2020](#) (individual tax forms)  
**Web site:** <https://www.maine.gov/revenue/>  
**Refund Status:** (207) 624-9784 (Weekdays 9:00 a.m.- 12:00 p.m.) or via the web at: <https://portal.maine.gov/refundstatus/refund>  
**Practitioner Hotline:** (207) 626-8458  
**E-File Help Desk:** (207) 624-9730 [*NOTE: This number is for tax preparers or software providers*]  
 (207) 626-8475 for I-File users (Weekdays, 9:00 a.m. - 4:00 p.m.)

**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

<p>E-File Information</p>	<p>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: <a href="#">Electronic Services</a></p> <p>Taxpayers may also use Maine I-File, which is an electronic filing service provided for free through the Maine Revenue Services website at <a href="#">Maine I-File</a>. Maine I-File does have restrictions on who can use it and depending on your tax situation you may be required to use E-File.</p>
<p>Who must file?</p>	<p>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.</p> <p>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 plus your personal exemption amount (\$4,300 in 2020, 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.</p>

## Maine

	<p>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.</p> <p>More information regarding residency status can be found in the Guidance Section of Maine Revenue’s website under <a href="#">Guidance to Residency Status</a> or <a href="#">Guidance to Residency “Safe Harbors”</a>.</p>
What forms to file?	All taxpayers file 1040ME; 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	<p>A resident is a taxpayer for whom Maine is his or her legal residence (or domicile) for all of 2020. 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 of their income, non-residents may also be taxable on their Maine source income.</p> <p>More information regarding residency status can be found in the Guidance Section of Maine Revenue’s website under <a href="#">Guidance to Residency Status</a> or <a href="#">Guidance to Residency “Safe Harbors”</a>.</p>
Exemptions	Personal exemption is \$4,300 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	<p>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.</p> <p>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).</p> <p>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 <a href="#">Guidance to Residency Status</a>.</p>
Spouses and Community Property	<p>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:</p> <ul style="list-style-type: none"> <li>• The military spouse is located in Maine solely to be with the service member;</li> <li>• The service member is located in Maine in compliance with military orders;</li> <li>• The service member and the spouse were residents or domiciled in the same state other than Maine immediately prior to being located in Maine.</li> </ul> <p>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.</p> <p>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.</p> <p>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</p>

## Maine

	<p>couple filed a joint federal return, file separately in Maine using Form 1040ME with Schedule NRH.</p> <p>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.</p> <p>More information regarding the tax treatment of non-resident spouses can be found in the Guidance Section of Maine Revenue’s website, under <a href="#">Guidance to Residency Status</a> or by reading the instructions for Forms NR and NRH, found in the forms section for Tax Year 2020 at <a href="#">Income Tax Forms 2020</a>.</p>
Income Subtractions and Exclusions	<p>Maine has a number of income exclusions, the most relevant to military service members are:</p> <ul style="list-style-type: none"> <li>• Social security benefits, whether taxed at the Federal level or not</li> <li>• \$10,000, per taxpayer, of qualified pension income (discussed in more detail under “Retirement Income” below)</li> <li>• Active-duty military pay for residents, earned while outside of Maine, and non-residents</li> <li>• Military annuity payments made to a survivor of a deceased member of the military</li> <li>• 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 a 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.</li> </ul> <p>You can learn more by reading the Form Schedule 1S and its instructions at <a href="#">Schedule 1S Form and Instructions TY 2020</a></p>
Income Deductions	<p>Maine allows taxpayers to either itemize or take the standard deduction. Maine’s standard deduction is tied to the Federal standard deduction.</p> <p>Taxpayers who itemize must use Form 1040 ME Schedule 2 to adjust their Federal itemized amounts to Maine allowable itemized deductions. Maine limits the itemized deductions to \$30,050. Eligible medical expenses included in Federal itemized deductions are not subject to the cap and are added to the \$30,050 if limited.</p> <p>Itemized deductions may also be further reduced if a taxpayers Maine adjusted gross income exceeds \$82,900 (if single or married filing separately) or \$124,350 (if head of household); or \$165,800 (if married filing jointly or qualifying widow).</p>
Credits	<p>Maine residents and non-residents may qualify for certain tax credits. You can find more information on Maine Revenue Service’s website under <a href="#">Worksheets for Tax Credits TY 2020</a></p>
Capital Gains/Losses	<p>Taxed as ordinary income; follows federal rules for determining what constitutes capital gains and losses.</p>

**Maine**

Retirement Income	<p><b>Military pension income deduction.</b> 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.</p> <p><b>Other pension income deduction.</b> 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.</p> <p>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 and instructions for Schedule 1S. Located here at <a href="#">Schedule 1S Form and Instructions TY 2020</a></p>
Filing Deadline/Extensions	<p><b>Form 1040ME due date: April 15, 2021. 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.</b></p> <p>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.</p> <p>In addition to the 180 days, your deadline is extended by the number of days that were left for you to file or pay when you entered a combat zone (or began performing qualifying service outside the combat zone) or began serving in a contingency operation. If you entered the combat zone or began serving in the contingency operation before the expiration of the period of time ordinarily allowed for filing or paying, your deadline is extended by the entire period of time remaining for filing or paying at the time you entered the combat zone or began serving in the contingency operation. See <a href="#">Combat Zone Tax Relief</a> (at the time of the publication of this document only the 2019 link was available).</p>
What's new in 2020?	<p>Updates can be found under <a href="#">Maine Tax Alerts</a> or under <a href="#">Legislative Changes for 2020</a>.</p>

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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://taxes.marylandtaxes.gov>  
**Forms:** [Forms](#) or email [taxforms@marylandtaxes.gov](mailto:taxforms@marylandtaxes.gov).  
**Refund Status:** 1-800-218-8160 or (410) 260-7701; [Refund Status](#)  
**E-File Help Desk:** email [taxhelp@marylandtaxes.gov](mailto:taxhelp@marylandtaxes.gov). The phone system  
 (normally (410) 260-7980 or (800) 638-2937) is unavailable  
 for the duration of the COVID pandemic.

**State filing addresses:**

**Without payment:**

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)	See <a href="#">Maryland's e-filing website</a> . Maryland allows electronic filing through commercial tax preparers, through commercial software, and through Maryland's <a href="#">iFile service</a> . For a list of Maryland approved e-File software vendors (for individual tax returns), see <a href="#">Software Vendors</a> .
Who must file?	Every resident, part-year resident, military member whose home state is Maryland though stationed elsewhere, and nonresident with Maryland gross income (i.e., Federal gross income plus Maryland additions) that exceeds the following: \$12,400 if one is single, \$24,800 for a married couple filing jointly; \$12,400 for a married person filing separately; \$18,650 for a head of household; \$24,800 for a qualifying widow(er). Filing is necessary to get a refund, and the income thresholds are higher for taxpayers above 65. Military personnel stationed in Maryland who are legal residents of another state whose only income is military pay and/or other income from outside Maryland are not required to file. If the servicemember or spouse has nonmilitary income earned in Maryland, a nonresident return must be filed. (However, see the Military Spouse Relief Act exemption, below.)
What forms to file?	All taxpayers must use Form 502, which can be found at the <a href="#">Forms page</a> . Form PV must be used if payments are being mailed instead of e-filed.

## Maryland

Requirements for Residency	<p>You are a resident of Maryland if:</p> <ul style="list-style-type: none"> <li>• your permanent home (your “domicile”) is or was in Maryland OR</li> <li>• 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 <a href="#">here</a>.</li> </ul> <p>Military and other individuals whose domicile is in Maryland, but who are stationed outside of Maryland, including overseas, retain their Maryland legal residence. Such persons do not lose Maryland residence because of duty assignments outside of the State.</p> <p>Military personnel and their spouses who are legal residents of another state are the same as nonresidents.</p>
Exemptions	<p>The personal exemption is \$3,200. This exemption is reduced once the taxpayer’s federal adjusted gross income exceeds \$100,000, or higher based on age, marital status, and dependents. See instruction 10, of the resident instruction booklet at: <a href="#">Instruction Booklet</a>.</p> <p><b>PART-YEAR RESIDENTS AND MILITARY</b></p> <p>You must prorate your exemptions based on the percentage of your income subject to Maryland tax. See Instruction 26 and <a href="#">Administrative Release 1</a>.</p> <p><b>Military Spouses Residency Relief Act (MSRRA)</b> – 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 <a href="#">Form MW507M</a> with their employer. Further information is available <a href="#">here</a>.</p> <p>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, will have any tax liability abated. The filer should see instruction 27 and use code “915”.</p>
Military Pay	<p>If you are a legal Maryland resident and a member of the U.S. armed forces who earned military pay while in active service outside U.S. boundaries or possessions, you may subtract up to \$15,000 of that military pay from your taxable income. If your 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.</p>
Income Subtractions	<p>Up to \$5,000 of military retirement income received by a qualifying individual during the tax year if the taxpayer has not yet attained the age of 55; or up to \$15,000 of military retirement income received by a qualifying individual if the taxpayer is age 55 or over. To qualify, you 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 the instruction 13u for other eligible positions.</p> <p>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 are claimed).</p> <p>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.</p> <p>If you are 65 years of age or older (or if you or your spouse is totally disabled), you may qualify for Maryland’s maximum pension exclusion of</p>

## Maryland

	\$30,600 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 \$2,300 and \$4,600 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 the 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.
Deadline/Extensions	<p>Returns are due by April 15, 2021. Follow the instructions on Form PV to request an automatic extension of the time to file your 2020 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 extension online (click <a href="#">here</a>) or by phone at 410-260-7829. Only submit Form PV if tax is due.</p> <p>Maryland allows the same six-month extension for filing and paying personal income taxes for military and support personnel serving in a designated combat zone or qualified hazardous duty area and their spouses as allowed by the IRS. For more detailed information visit <a href="http://www.irs.gov">www.irs.gov</a> and see Instruction 24.</p>
Credits	<p><b>Credit for Income Tax Paid to Another State</b></p> <p>If you have income subject to tax in both Maryland and another state, you may be eligible for a tax credit, though not if you are a nonresident. Note: You must attach a copy of Form 502CR and also a copy of the tax return filed in the other state. If these are not attached, no credit will be allowed.</p> <p><b>Earned Income Credit</b></p> <p>If the taxpayer claimed an earned income credit on their federal return, they may claim one-half (50%) of the federal credit. For part-year residents and military members to calculate the Maryland portion of the credit, see Instruction 26(o).</p>
Local rate charts	Maryland uses a local tax rate chart—see <a href="#">Local Income Tax Rates Chart</a> . Military service members stationed outside of Maryland who are legal Maryland residents use their Maryland physical address on file with DFAS.
Same-Sex Marriage	Per the Supreme Court in <i>Obergefell v. Hodges</i> , June 26, 2015, same-sex married filers have same filing options as heterosexual married filers.

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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 <a href="#">E-File Options</a> .
Who must file?	Residents and part-year residents of Massachusetts who earned more than \$8,000 must file a tax return. A nonresident whose Massachusetts gross income exceeds the lesser of the personal exemption (see below) times the ratio of Massachusetts-source income to total personal income), or \$8000, is required to file a Massachusetts income tax return. See <a href="#">Personal Income Tax</a>
What forms to file?	Full year residents file <a href="#">Form 1</a> . Part Year and Nonresidents file <a href="#">Form-1 NR/PY</a> .
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

## Massachusetts

	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; \$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 <a href="#">Military Filers page</a> .
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) was enacted. Under the MSRRA, a spouse of a Servicemember may be exempt from Massachusetts personal income tax on "income from services performed in Massachusetts by the spouse" if all the following are applicable: (1) the Servicemember must have declared "legal residence for purposes of withholding state income taxes from military pay" in a state other than Massachusetts;(2) the Servicemember is present in or near Massachusetts in compliance with military orders; (3) the spouse is in Massachusetts solely to be with the Servicemember; and (4) the spouse is domiciled in the same state as the Servicemember. "Income from services performed in Massachusetts" includes that from wages and self-employment which does not involve the hiring of employees, or a significant amount of capital investment. (Note that such non-military income <i>is</i> 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. Per Federal law, compensation received for active service in a combat zone by members of the armed forces of the United States is excluded from Massachusetts gross income.
Income Deductions	No standard deduction. Some notable Massachusetts deductions are: <ul style="list-style-type: none"> <li>• Up to \$2000 each for taxpayer and spouse for amounts paid to Social Security, Medicare, and U.S. and Massachusetts retirement systems.</li> <li>• \$3600 each for up to two dependent household members that are under age 12, age 65 or over, or disabled. This may only be taken in lieu of the daycare deduction (up to \$4800 each for up to two dependents or spouse).</li> <li>• 50% of rent, up to \$6000, paid for a principal residence. This deduction is limited to \$3000 for both singles and married couples; couples filing separately may divide that amount as they choose.</li> </ul> See schedule Y. <a href="#">Miscellaneous Income Tax Deductions</a>
Capital Gains/Losses	Capital losses are netted against capital gains, interest (of which \$100, per filer, from banks located in Massachusetts only, is tax-exempt), and dividends; any remaining losses are carried forward to future years. Net gains are generally taxed at the regular 5% rate, except that short-term gains and gains on collectables are taxed at 12%. (Note that this section is of limited applicability to non-residents, excepting those who sell tangible assets in Massachusetts.)  For further information on interest, dividends and certain capital gains and losses, please see 2020 Form 1 Schedule Instructions, Schedule B.

**Massachusetts**

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	<p>Returns must be filed on or before April 15, 2021. 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 15, 2021. 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.</p> <p>Extension period is for the time of service in the combat zone area or hospitalization attributable to such service plus 180 days.</p> <p>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.</p>
Miscellaneous Use Tax	<p>Note that since the <i>Wayfair</i> decision this section is of very limited application.</p> <p>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 use tax. If you paid a sales or use tax to another state or territory of the United States when purchasing this item, you are generally entitled to a credit against the Massachusetts use tax, up to 6.25%. 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.</p> <p>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 2015 that are subject to the Massachusetts use tax. Taxpayers may use the following table to self- report a “safe-harbor” amount of use tax based on their Massachusetts adjusted gross income. A taxpayer may pay this amount in lieu of the actual amount of use tax that would otherwise be due with respect to such purchases. Individual tax- payers electing to report use tax under this method will not be assessed additional use tax on audit, even if the actual amount of use tax due would have been greater than the amount from the schedule.</p>

*Massachusetts*

	<p>The estimated liability applies only to purchases of any individual items each having a total sales price of less than \$1,000. For each taxable item purchased at a sales price of \$1,000 or greater, the actual use tax liability for each purchase must be added to the amount of the estimated liability from the table below.</p>
Same-Sex Marriage	<p>Per the Supreme Court in <i>Obergefell v. Hodges</i>, June 26, 2015, same-sex married filers have same filing options as heterosexual married filers.</p>
Health Insurance Mandate	<p>Massachusetts residents age 18 and over, including part-year 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 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."</p>

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## MICHIGAN

Michigan Department of Treasury  
Lansing, MI 48922

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

**General Information:** 517-335-7508 (Non-tax questions only);  
[Other contact information](#)  
**Forms:** (517) 636-4486 (option 2), [Forms](#)  
**Web site:** [MI Department of Treasury](#)  
**Refund Status:** (517) 636-4486; [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 <a href="#">Michigan E-File</a> . Tax preparers who complete 11 or more individual income tax returns are required to e-file all eligible returns. Tax sites should retain MI 8453 and all supporting documents on file for six years. Additional information is available <a href="#">here</a> .
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 <b>not</b> 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 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.  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, winnings from lottery, casino or licensed horse tracks located in Michigan must file an MI-1040 and allocate or apportion
Exemptions	<b>Michigan Standard Deduction.</b> If the older of you or your spouse (if married filing jointly) was born during the period January 1, 1946 through

## Michigan

	<p>December 31, 1952, and reached the age of 67 on or before December 31, 2020, 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.</p> <p>If the older of you or your spouse (if married filing jointly) was born on or after January 1, 1954 but before January 2, 1959, 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 <i>Michigan Pension Schedule</i> (Form 4884).</p> <p>For tax year 2020, the personal and stillbirth exemption allowance is \$4,750, the special exemption allowance for deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled is \$2,800 and the exemption allowance for qualified disabled veterans is \$400.</p> <p>Senior citizens born before 1946 may be able to deduct part of their interest, dividends, and capital gains that are included in AGI. For 2020, the deduction is limited to a maximum of \$11,983 for single filers and \$23,966 for joint filers.</p> <p>For more information, go <a href="#">here</a>.</p>
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.
Spouses and Community Property	<p>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 domicile in another state.</p> <p>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.</p> <p>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.</p>
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.

## Michigan

	for the surviving spouse only. Military retirement benefits must be reported on the Schedule W even if no Michigan tax was withheld.
Deadline/Extensions	<p>Deadline to avoid a penalty your return must be postmarked by April 15, 2021.</p> <p>United States military personnel serving in a combat zone on April 15, 2021, 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 “<i>Combat Zone</i> “ in the preparer notes. When filing a paper return, print “<i>Combat Zone</i>” in ink on the top of page 1 of the MI-1040. Visit Treasury’s Web site at <a href="#">Michigan Dept. of Treasury</a> for more information.</p>
Use Tax	<p>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).</p> <p>Beginning October 1, 2015, some Internet retailers began charging tax on their online sales. Taxpayers should review their records to determine if the online retailer charged tax at the time of sale. If the tax was paid then, no additional tax would be due.</p>
Special Military Processing	MI does not tax military pay. Use Form MI-1040 and Schedule 1 to subtract military pay. The 2020 exemption for taxpayers who either have a service-connected disability or have a dependent with a service-connected disability is \$400. See <a href="#">New Developments for Tax Year 2020</a> for additional information.
Same-Sex Marriage	Per the Supreme Court in <i>Obergefell v. Hodges</i> , 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](#)

**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 <a href="#">E-Filing</a> 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. <a href="#">Online Payment</a> .
Who must file?	Any Minnesota resident, part-year resident and nonresident with income or earnings from Minnesota totaling at least \$12,400 (\$24,800 for a joint return). Taxpayers age 65 or older must file if gross income is at least \$14,050 for a single taxpayer, \$26,100 if one spouse is age 65, and \$27,400 if both spouses are 65 or older.
What forms to file?	Taxpayers file Form <a href="#">M-1</a> ; Part year and nonresidents file Schedule <a href="#">MINR</a> .
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.  <u>Resident military spouse:</u> 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.  <u>Nonresident military spouse:</u> Per the MSSRA, income, even if earned in Minnesota, is exempt from Minnesota taxation provided one is living in Minnesota only to be with a spouse 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.  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.

## 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 <a href="#">M1 Instructions</a> .
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 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. In some cases, the subtraction provides a better benefit. Minnesota tax treatment is more complicated than most states. <a href="#">Minnesota DOR Members of the Military Link</a>
Deadline/Extensions	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 to file your return, but must pay any tax owed by April 15 in order to avoid a penalty.
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, <i>Credit for Income Tax Paid to Another State</i> ).  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 ( <a href="#">Online Credit</a> ) or by mailing Form M99 separate from the tax return; <a href="#">More information</a> .
Special Military Processing 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: <ul style="list-style-type: none"> <li>• Over the Internet, by mail order, etc., and the seller doesn't collect Minnesota sales tax,</li> <li>• In a state or country that does not collect Minnesota sales tax, or</li> <li>• 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.)</li> </ul> To learn how to report use tax, go to: <a href="#">Sales and Use Tax</a>
Homestead Credit Refund/ Renter's Property Tax Refund	Minnesota homeowners and renters can claim a property tax refund either online or by filing a property tax refund return. The due date is August 15, and the claim can be filed up to a year late. <a href="#">Property tax refund</a> .

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## MISSISSIPPI

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

### ☛ Member of Federal/State E-File program

**General Information:** (601) 923-7700  
**Income Tax FAQs:** [FAQs](#)  
**Forms:** (601) 923-7700 & [Forms](#)  
**Web site:** [Department of Revenue](#)  
**Refund Status:** (601) 923-7801; [Refund](#)  
**Electronic Filing:** (601) 923-7582 & [E-File Program](#)

### State filing addresses:

#### *Payment enclosed:*

Mississippi Department of Revenue  
 P. O. Box 23075 Jackson, MS 39225  
[Online payment link](#)

#### *Refund expected or no payment:*

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

E-File Information	Mississippi allows returns to be filed online. For information and options, see <a href="#">E-file Program</a> and the <a href="#">E-filing</a> page. Tax sites must retain MS 8453 and all supporting documents for three years. An MS 8453 OL signature document does not need to be mailed to the Department.
Who must file?	You should file a Mississippi income tax return if ANY of the following statements apply to you: (1) you have Mississippi income tax withheld from your wages (other than Mississippi gambling income); (2) you are a non-resident or part-year resident with income taxed by Mississippi (other than gambling income); (3) for single resident taxpayers – you have gross income in excess of \$8,300 plus \$1,500 for each dependent; (4) for married resident taxpayers – you and your spouse have gross income in excess of \$16,600 plus \$1,500 for each dependent; or (5) for minor resident taxpayers – you have gross income in excess of the personal exemption plus the standard deduction according to the filing status. Note that these rules also apply to residents even if they are working outside of Mississippi.
What forms to file?	Full year residents file Form 80-105, available <a href="#">Here</a> for 2020; Part year and nonresidents file Form 80-205, available <a href="#">Here</a> for 2020. The 2020 Instructions for these forms are found <a href="#">Here</a> .
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

## Mississippi

	<p>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. If you moved into or out of Mississippi in 2020, you are considered a part-year resident and must file the Non-Resident and 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.</p>
Exemptions	<p>Personal exemptions: \$12,000 for married couples filing jointly, or if spouse died in 2020; \$6,000 if married filing separately and for single individuals; and \$8,000 for head of household. For additional exemptions, see page 5 of the 2020 <a href="#">Instructions</a>.</p>
Military Pay	<p>Income paid to a member of the Armed Forces as additional compensation for hazardous duty pay in a combat zone (designated by the President) is exempt from Mississippi Income Tax.</p> <p>Also, the first \$15,000 of salary received by those serving in the National Guard or Reserve forces is excluded from income. Compensation that 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 state active duty (emergency duty.)</p>
Military Residency Status	<p><b>Mississippi Resident</b> - If an individual enters the Armed Forces when he or she is a Mississippi resident, he or she does not lose Mississippi residency status, even if absent from Mississippi on military orders. These service members are subject to the same residency requirements as any other Mississippi resident and are required to file a Mississippi income tax return.</p> <p><b>Non-Resident</b> - If a service member is not a Mississippi resident but is stationed in Mississippi by military orders, his or her military income is <b>not</b> subject to Mississippi income tax. However, if he or she has income subject to Mississippi tax, file Form 80- 205 (Non-Resident Form). Mississippi does tax other income earned in this state by a service member. See also the Military Spouses Residency Relief Act (MSRRA) discussed below.</p>
Spouses and Community Property	<p>Mississippi is not a community property state.</p> <p><b>Military Spouses Residency Relief Act (MSRRA):</b> The Military Spouses Residency Relief Act (MSRRA), provides that spouses of military personnel who move to Mississippi due to a service member spouse being posted for military duty can keep their former residence for tax purposes. However, on December 31, 2018, the MSRRA was changed by amending the Servicemember Civil Relief Act (SCRA) to allow the spouse of a servicemember to elect to use <i>the same residence as the servicemember</i>. The election can be made for any taxable year of the marriage. As a result, amended Mississippi income tax returns may be filed to claim the MSRRA exemption for any tax year(s) that are within three (3) years of the due date of the original return filed, or the extended due date, whichever is later. Additional information is available <a href="#">Here</a>.</p>
Income Exclusions	<p>Mississippi does not tax benefits received from U.S. Social Security, Railroad Retirement Public Welfare assistance, Veterans' Administration payments or workers' compensation. Any portion of such income, which may be taxed under federal law, is not subject to Mississippi's income tax. Since Mississippi does not tax Social Security benefits, the deductions related to that income such as Medicare tax withheld are not allowed.</p> <p>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.</p>

## Mississippi

	<p>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 cancelled 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.</p> <p>Also, see “Military Pay” section discussed above.</p>
Income Deductions	<p>May choose to itemize or take standard deduction, regardless of federal election. However, for married spouses filing separately, both spouses must use the standard deduction or both spouses must itemize. Standard deductions are as follows: \$4,600 for married couples filing jointly or spouse who died in 2020; \$2,300 for single individuals and for each spouse if married but filing separately; and \$3,400 for head of household.</p>
Capital Gains/Losses	<p>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.</p> <p>Mississippi generally follows the federal rules governing capital losses. Capital losses are limited to \$3,000 per year.</p>
Retirement Income	<p>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.</p> <p>Mississippi does not tax benefits received from U.S. Social Security, Railroad Retirement Public Welfare assistance, Veterans' Administration payments, or workers' compensation. Any portion of such income, which may be taxed under federal law, is not subject to Mississippi's income tax. Since Mississippi does not tax Social Security benefits, the deductions related to that income such as Medicare tax withheld are not allowed.</p>
Deadline/Extensions	<p>Calendar year returns for 2020 must be filed no later than April 15, 2021. 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.</p> <p>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 2020 Instructions found <a href="#">Here</a>.</p> <p>An installment agreement is available to taxpayers that have a tax liability of at least \$75. For details, see page 19 of the 2020 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 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</p>

## Mississippi

	<p>agreement during the past five years There are two types of installment agreements for taxpayers that have a tax liability:</p> <ol style="list-style-type: none"><li>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.</li><li>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.</li></ol>
Use tax	<p>If during 2020 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 at this <a href="#">Link</a>.</p>
Same-Sex Marriage	<p>Per the Supreme Court in <i>Obergefell v. Hodges</i>, 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".</p>

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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  
**Forms:** (800) 877-6881, [Forms](#)  
**Web site:** [Dept. of Revenue](#)  
**Refund Status:** (573) 751-3505; [income@dor.mo.gov](mailto:income@dor.mo.gov)  
**Missouri Department of Revenue Military Guide:** [Military DOR Reference Guide \(Revised Dec 2020\)](#)  
**Military Liaison:** (816) 236-9440; [military@dor.mo.gov](mailto:military@dor.mo.gov)

### State filing addresses:

#### *Payment enclosed:*

Individual Income Tax  
 P.O. Box 329  
 Jefferson City, MO 65107-0329  
 Phone: (573) 751-7200  
 Fax: (573) 751-2195

#### *Refund Expected*

Individual Income Tax  
 P.O. Box 500  
 Jefferson City, MO 65106-0500  
 Phone: (573) 751-3505  
 Fax: (573) 751-2195

E-File Information	For answers to MO e-file questions see FAQ: <a href="#">E-File</a> . Tax sites must retain MO 8453 and all supporting documents for four years.
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 income is less than \$1,200 and you are Missouri resident, if your 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 plus your exemption amount. See <a href="#">2020 Reference Guide</a>
What forms to file?	All taxpayers may use long form. Some may use short form <a href="#">MO 1040A</a> . To apportion income between MO and other states, use <a href="#">MO NRI</a> 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 <a href="#">No Return Required - Military</a> . This form should be submitted to the Department by the return's due date. Submitting this online form timely should prevent the Department from sending a "Request for Tax Return" notice to a military individual.
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

**Missouri**

	permanent place of abode elsewhere, and spent 30 days or less of the taxable year in Missouri.
Exemptions/Standard Deductions	For 2020, the standard deduction is \$12,400 for single filers, \$24,800 for married filers, and \$18,650 for head of household filers. However, exemptions have been eliminated.
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 2020. Failure to attach the requested documentation may result in the disallowance of this deduction. If you have additional questions about this deduction, you may contact the Department’s military liaison at <a href="mailto:military@dor.mo.gov">military@dor.mo.gov</a> .  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 <a href="#">MO Department of Revenue Military Reference Guide</a> .
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 2020 Missouri income tax return if certain income limitations are met.  Complete <b>Form MO-A</b> , Part 3 (located in Form MO-1040 below), enter the total of the public pension, private pension, social security and social security disability exemptions and military pensions on Form <a href="#">MO-1040</a> , line 8.
Deadline/Extensions	Due date is April 15, 2021.
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.  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

## Missouri

	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.
Use Tax	Use tax is imposed on the storage, use, or consumption of tangible personal property in this state. You must pay consumer's use tax on tangible personal property stored, used, or consumed in Missouri unless you paid tax to the seller or the property is exempt from tax. If an out-of-state seller does not collect use tax from the purchaser, the purchaser is responsible for remitting the use tax to Missouri. A purchaser is required to file a use tax return if the cumulative purchases subject to use tax exceed \$2,000 in a calendar year. Use tax is computed on the purchase price of the goods. Use <a href="#">Form 4340, Consumer's Use Tax Return</a> .
Same-Sex Marriage	Per the Supreme Court in <i>Obergefell v. Hodges</i> , June 26, 2015, same sex married filers have same filing options as heterosexual married filers.

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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](mailto: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

E-File Information	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 <a href="#">Here</a> . Montana also has <a href="#">Taxpayer Access Point (TAP)</a> , a free service that gives individuals s access to manage their accounts with the Montana Department of Revenue. (to set up an account by which to view your own information, you must have filed previously in Montana within the past five years). Tax preparer sites should give MT 8453 and all supporting documents to clients for safekeeping for 5 years. Do not mail the MT 8453 to the state.		
Who must file?	If you are a resident, non-resident, or part-year resident, you have to file a Montana individual income tax return when you have Montana source income and your federal gross income, excluding unemployment compensation, is equal to or greater than the corresponding amounts that are identified in the chart:		
	If your filing status is...	AND at the end of 2020 you were...	THEN you have to file a tax return if your federal gross income, excluding unemployment compensation was at least...
	Single, or married filing separately	Under 65 65 or older	\$4,790 \$7,350
	Head of household	Under 65 65 or older	\$9,580 \$12,140

**Montana**

	Married filing jointly with your spouse	Both under 65	\$9,580
		One spouse 65 or older	\$12,140
		Both spouses 65 or older	\$14,700
	<i>You are entitled to an additional exemption if you or your spouse is blind. Increase your federal gross income by \$2,560 to determine if you are required to file.</i>		
What forms to file?	All taxpayers filing Montana income tax returns must use Form 2 which can be downloaded <a href="#">Here</a> . The Instructions for Form 2 can be downloaded <a href="#">Here</a> .		
Criteria for Residency	<p>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.</p> <p>If you are married and only one spouse is a Montana resident, you must file separate returns.</p> <p>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.</p> <p>Beginning in 2020, 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 2020 <a href="#">Instructions</a> at page 6.</p>		
Exemptions	Personal exemptions are \$2,560 per exemption. See line 16 of <a href="#">Form 2</a> . 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 2020 <a href="#">Instructions</a> at page 7.		
Military Pay	<p><b><u>Exempt Military Income</u></b></p> <p>You can subtract military pay from your adjusted gross income if:</p> <ul style="list-style-type: none"> <li>• It comes from basic, special, and incentive pay from active duty in the regular armed forces, or</li> <li>• It is National Guard or reserve salary from a <i>contingency operation</i> (10 USC 101) or <i>homeland defense activity</i> (32 USC 901), or</li> <li>• It is a combat zone exclusion, included on your Form W-2, Box 1.             <ul style="list-style-type: none"> <li>• If you are a commissioned officer, you can exclude additional combat zone pay if:                 <ul style="list-style-type: none"> <li>• 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</li> <li>• If you were hospitalized as a result of your combat zone service.</li> </ul> </li> </ul> </li> </ul> <p>If you claim this exemption, you must include verification of your military status such as your military orders with your income tax return.</p>		

	<p><b>Non-exempt Military Income</b>          You cannot claim a military exemption if your military income is any of the following:</p> <ul style="list-style-type: none"> <li>• Pay for annual or inactive duty training unless it is part of a <i>contingency operation</i> (10 USC 101) or <i>homeland defense activity</i> (32 USC 901);</li> <li>• Pay for being a member of a reserve component unless it is part of a <i>contingency operation</i> (10 USC 101) or <i>homeland defense activity</i> (32 USC 901);</li> <li>• Your salary as a member of the National Guard engaged in Active Guard and Reserve (AGR) duty; or</li> <li>• Retirement, retainer, equivalent pay or allowances</li> </ul>
Spouses and Community Property	<p>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).          Beginning in 2020, 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.          Under the Servicemembers Civil Relief Act, 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.</p>
Income Exclusions	<p>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 Worksheet found on page 6 of Form 2. Additional information can be found in the Form 2 Instructions for 2020 at pages 17 and 24. For more possible exclusions, see “Military Pay” above, and “Retirement Income” below.</p>
Income Deductions	<p>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.</p>
Capital Gains/Losses	<p>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</p>

## Montana

	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 2020, the exemption is limited to \$4,370 of retirement pay per taxpayer, and the limit is reduced by \$2 for every \$1 your 2020 federal Adjusted Gross Income exceeds \$36,420 regardless of your filing status. However, early distributions from a retirement account do not qualify. For additional details, see 2020 Instructions at page 23.
Deadline/Extensions	<p>Due April 15, 2021.</p> <p>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.</p> <p><u>Military Active Duty Extension</u></p> <p>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) can extend the due date for filing your Montana tax return for up to 180 days after your last day in a combat zone. If you are filing your tax return under this provision, clearly write on the top of Montana Form 2, using red ink, “<b>Combat zone or contingency operations extension</b>,” 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.</p>
Same-Sex Marriage	Per the Supreme Court in <i>Obergefell v. Hodges</i> , 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	<p><a href="#">Nebraska Online Services</a>. 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.</p> <p>The Armed Forces Tax Council (all military branches) and OJAG, Code 16 (Navy) require retention of this form and essential documents until December 31<sup>st</sup> of the year the return was filed.</p>
Who must file?	Residents must file if they were required to file a federal return, or if they have more than \$5,000 in Nebraska adjustments to federal income. Nonresidents must file if they had any income derived from or connected with Nebraska sources.
What forms to file?	All taxpayers use <a href="#">1040N</a> . Partial-year residents also file Nebraska Schedule III.
Requirements for Residency	Follows general residency rules, except that persons present in the state for more than six months (even if not consecutively) are part-year residents for tax purposes.
Exemptions	The personal exemption credit for 2020 is \$140 per exemption. The personal exemption credit will be multiplied by the sum of the number of child credits and dependent credits claimed on the federal return, plus two for a married, filing jointly return, or plus one for any other return. The personal exemption credit is available for any person that cannot be claimed as a dependent on another taxpayer's income tax return.
Military Pay	Active duty military pay to Nebraska residents is taxed. Military pay received by a nonresident Servicemember stationed in Nebraska is not

**Nebraska**

	<p>subject to Nebraska income tax. See <a href="#">NE Military Servicemember's Information Guide</a>.</p> <p>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.</p> <p>Check the box "Active Military" on Form 1040N if you or your spouse were active military servicemembers at any time during the tax year (including National Guard or Reserve personnel called to active duty).</p>
Spouses and Community Property	<p>Not a community property state. Must use same filing status as federal return unless the one spouse is a non-resident. In this case, if they file federal MFJ they may choose between filing MFJ or MFS for Nebraska state income tax.</p> <p>Under the Federal Military Spouses Residency Relief Act, a spouse of a Servicemember may be exempt from Nebraska income tax on income from services performed there if (1) the Servicemember is present in Nebraska in compliance with military orders; (2) the spouse is there solely to be with the Servicemember; and (3) the spouse is a legal resident of the same state as the Servicemember. See: <a href="#">Military Members FAQ</a>.</p> <p>Qualified spouse may be due a refund of Nebraska income tax withheld in 2020. To receive this refund of Nebraska tax, a NE income tax return, Form 1040N, must be filed, along with a Schedule III – Computation of NE Tax for Nonresidents and Partial-Year Residents Only. On line 65 of Schedule III, write "Exempt Nonresident Military Spouse," and enter zero as the amount of Nebraska source income.</p> <p>Qualified spouses must complete and file the Nebraska Nonresident Employee Certificate for Allocation of Withholding Tax, Form 9N, with their employers. On Form 9N, check the box certifying that they are a qualified spouse. If the employer has done any withholding for 2020, an adjustment can be made on a future paycheck to refund this prior withholding. The form can be accessed at: <a href="#">Form 9N</a>.</p> <p>If claiming exemption from withholding, the Form 9N is effective for one calendar year. A new Form 9N must be completed and given to <i>each</i> employer <i>each</i> year to maintain exempt status for the following tax year. If, during the year, the spouse no longer meets the requirements for exemption, the spouse must complete a new Form 9N.</p>
Standard Deductions	<p>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 2020 standard deduction is \$7,000 for single or married filing separately taxpayers; \$14,000 for married filing jointly taxpayers; and \$10,300 for head of household taxpayers.</p> <p>If the standard deduction is used on the federal return, then the Nebraska standard deduction must be used on the Nebraska return. See pages 7-8 of Form 1040N Booklet</p>
Capital Gains/Losses	Follows federal rules.
Retirement Income	Enter the amount of military retirement income allowable as a deduction based on your previously filed <a href="#">Form 1040N-MIL</a> . Nebraska law provides that the exclusion of 40% of an individual's military retirement benefit beginning in the year in which the election is made.
Deadline/Extensions	Deadline is April 15, 2021. Nebraska Extension of Time. The Department accepts the federal extension of time to file. It is only necessary to file a Nebraska extension of time if you are making a tentative tax payment or

## Nebraska

	<p>when a federal extension is not filed. A six-month extension to file Form 1040N may only be obtained by:</p> <ol style="list-style-type: none"> <li>1. Attaching a copy of a timely-filed Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, Federal Form 4868, to the Nebraska return when filed;</li> <li>2. Attaching a schedule to your Nebraska return listing your federal confirmation number and providing an explanation that you received an automatic federal extension by making a payment of your federal estimate of tax due using a credit card;</li> <li>3. Filing a 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 when a federal extension is not being requested; or</li> <li>4. Attaching a copy of the statement or letter submitted with your federal return requesting the automatic extension of time to file for a U.S. citizen residing outside the U.S. or Puerto Rico, to the Nebraska return when filed.</li> </ol>
Special Military Processing	<p>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.</p>
Filing requirements based on Federal Filing Status	<p>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.</p>
Use Tax	<p>When state and local sales taxes are not collected (as sometimes happens in transactions by Internet, phone, or mail) Nebraska requires the buyer to pay the state a use tax of the same rate. See the <a href="#">Nebraska Consumer’s Use Tax Information Guide</a>.</p>
Same-Sex Marriage	<p>Per the Supreme Court in <i>Obergefell v. Hodges</i>, 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.</p>

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## NEVADA – NO STATE INCOME TAX

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

**Office Hours:** 08:00-17:00  
**Call Center Phone** (866) 962-3707  
**Call Center Hours of Operation:** 08:00--17:00 PCT  
**Website:** [Nevada Department of Taxation](http://www.tax.nv.gov)

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## NEW HAMPSHIRE – NO STATE EARNED INCOME TAX

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

**Website:**

[NH Department of Revenue](#)

**Special Military Processing**

None

**Filing requirements based on Federal Filing Status**

None

**Single**

A resident SVCM 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 SVCM 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:**

NH DRA  
PO Box 637  
Concord, NH 03302-0637

**Deadlines/Extensions**

The return is due on April 15, 2021. 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](http://www.revenue.nh.gov/gtc) or submit completed [form](#) to NH DRA, PO Box 637, Concord, NH 03302-0637

**Miscellaneous**

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

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## NEW JERSEY

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

👉 **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 filing addresses:

#### *Payment enclosed:*

State of New Jersey  
 Division of Taxation  
 Revenue Processing Center—Payments  
 Center--Refunds  
 PO Box 111  
 Trenton, NJ 08645-0111

#### *Refund expected or no payment:*

State of New Jersey  
 Division of Taxation  
 Revenue Processing  
 PO Box 555  
 Trenton, NJ 08647-0555

E-File Information	New Jersey allows free e-filing of simple full-year resident returns through this <a href="#">link</a> . Retain your tax return and supporting documents for a period of three years.
Who must file?	If you are a resident of New Jersey, you must file Form NJ-1040 for tax year 2020 if your income for the entire taxable year from all sources, including your military pay, including combat pay (does not include housing allowances, mustering-out payments and subsistence), is more than \$10,000 (filing status single or married/civil union, filing separate) or \$20,000 (married/CU filing joint)). If you are a nonresident, you are required to file Form NJ-1040NR if you have earned income from New Jersey sources other than your military pay and your income for the entire taxable year from all sources, not including your military pay, is more than \$10,000 (single or married/CU partner, filing separate) or \$20,000 (married/CU filing joint). There are no part-year tax returns. Part-year residents must use Form NJ-1040, and part-year nonresidents must use Form NJ-1040NR. See the NJ-1040 <a href="#">Booklet</a> or the NJ-1040NR <a href="#">Booklet</a> for additional information.
What forms to file?	Full year and part-year residents file Form NJ-1040; nonresidents file Form NJ- 1040NR. Part-year residents who had NJ income while a nonresident of NJ may have to file both forms. (See Above).
Criteria for Residency	You are a resident if New Jersey is your permanent legal residence (domicile) or you maintained a permanent residence there throughout the year, and you spent more than 183 days there. A member of the Armed Forces whose home of record (domicile) is outside of New Jersey does

*New Jersey*

	<p>not become a resident of the State when assigned to a duty station in New Jersey. He or she is a nonresident for income tax purposes.</p> <p>If your home of record (domicile) was New Jersey when you entered the service, you remain a resident of New Jersey for income tax purposes, <i>unless you qualify for nonresident status</i> (see below). Your domicile does not change when you are temporarily assigned to duty in another state or country.</p> <p>Military personnel who are domiciled in New Jersey, but who meet all three of the following conditions for the entire year, are considered nonresidents for income tax purposes: 1) You did not maintain a permanent home in New Jersey; and 2) You did maintain a permanent home outside of New Jersey; and 3) You did not spend more than thirty days in New Jersey during the taxable year. (See: <a href="https://www.state.nj.us/treasury/taxation/military/requirements.shtml">https://www.state.nj.us/treasury/taxation/military/requirements.shtml</a> )</p> <p>If you are a member of the Armed Forces whose home of record (domicile) is New Jersey, you are not considered to be maintaining a <i>permanent home outside of New Jersey</i> if you are residing on shipboard or in barracks, billets, or bachelor officer quarters. However, if you pay for and maintain an apartment or home 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; in such a case, you are a nonresident.</p>
Exemptions	<p>Personal exemptions are \$1,000 per adult, and \$1,500 per dependent. Prorate these amounts if part-year resident. You are eligible for an additional exemption (\$6,000) if you a military veteran who was honorably discharged or released under honorable circumstances from active duty in the Armed Forces of the United States by the last day of the tax year. An additional exemption also is available for your spouse if he/she is a military veteran who was honorably discharged or released under honorable circumstances and you are filing a joint return. You cannot claim this exemption for a domestic partner or for your dependents. You must enclose a copy of Form DD-214, Certificate of Release or Discharge from Active Duty, with your return the first time you claim the exemption(s). This form does not need to be submitted each year. You must fill in the oval(s) for the number of exemptions you are claiming, or the exemption(s) will be disallowed. Also, enter the total number of veteran exemptions in the box on Line 12c. The number of ovals filled in must equal the number of exemptions claimed.</p>
Military Pay	<p>Follows federal rules; NJ will not consider military income when determining the tax rate for other income earned in NJ by a nonresident serviceperson or spouse. When completing a NJ nonresident return, Form NJ-1040NR, nonresident servicepersons do not report military pay on the wages line.</p> <p>(See: <a href="http://www.state.nj.us/treasury/taxation">http://www.state.nj.us/treasury/taxation</a>)</p>
Spouses and Community Property	<p>New Jersey is not a community property state. Nonmilitary spouses/civil union partners whose domicile is New Jersey are residents for income tax purposes unless they meet the <a href="#">three qualifications for nonresident status</a> (see above). When a nonmilitary spouse/civil union partner who is a resident had income during the year, he or she must file a resident return.</p> <p>Federal law (Military Spouses Residency Relief Act, P.L. 111-97) allows a military servicemember’s non-military spouse/civil union partner to keep a tax domicile while moving from state to state, as long as he or she moves into a state to be with a spouse/civil union partner who is in the</p>

	<p>state on military orders. If a nonmilitary spouse/civil union partner was not domiciled in New Jersey at the time the couple married or entered into a civil union, he or she is not considered a resident of New Jersey if:</p> <ul style="list-style-type: none"><li>▪ The principal reason for moving to this State was the transfer of the military spouse/civil union partner; and</li><li>▪ The nonmilitary spouse/civil union partner maintains a domicile in another state; and</li><li>▪ It is the nonmilitary spouse's/civil union partner's intention to leave New Jersey when the military spouse/civil union partner is transferred or leaves the service.</li></ul> <p>Under the Military Spouses Residency Relief Act, a nonmilitary spouse/civil union partner who meets these requirements is not subject to New Jersey gross income tax on income (wages) earned from services performed in New Jersey. However, such nonresident civilian spouse/civil union partner is subject to tax on all other types of income earned from New Jersey sources (e.g., gain from sale of property located in New Jersey or income from a business, trade, or profession carried on in this State).</p> <p>A spouse/civil union partner whose wages are exempt from New Jersey gross income tax may claim an exemption from New Jersey income tax withholding by filing <a href="#">Form NJ-165, Employee's Certificate of Non-residence in New Jersey</a>, with their employer. He or she must notify the employer if conditions for the withholding exemption no longer apply. If New Jersey income tax was erroneously withheld from your wages or you erroneously made estimated tax payments, you must file a New Jersey nonresident return (Form NJ-1040NR) to obtain a refund.</p> <p>However, a nonresident civilian spouse/civil union partner who lives outside New Jersey is subject to New Jersey gross income tax on wages earned in this State and may not use Form NJ-165 to claim exemption from New Jersey gross income tax withholding on wages earned in this State. The New Jersey wages, as well as any other income from New Jersey sources (e.g., income or gain from sale of property located in New Jersey), must be reported on Form NJ-1040NR.</p> <p>In general, taxpayers must use the same filing status for New Jersey gross income tax purposes as for Federal income tax purposes, <i>unless they are a civil union couple</i>. A married couple who files a joint Federal income tax return must file a joint New Jersey income tax return. However, an exception exists where one spouse/civil union partner is a New Jersey resident and the other is a nonresident for the entire year. In this case, the resident may file a separate return unless both agree to file jointly as residents. If a joint resident return is filed, their joint income will be taxed as if both were residents.</p> <p>If you are a resident of New Jersey, you (and your military spouse/civil union partner if he or she is also a resident) must file a resident return (Form NJ-1040) if your income for the entire taxable year from all sources, (including military pay of your spouse/civil union partner if filing a joint return), is more than the filing threshold amount for your filing status: \$10,000 (single or married/CU partner, filing separate) or \$20,000 (married/CU filing joint ). If you are a nonresident, you (and your military spouse/civil union partner if he or she is also a nonresident) are required to file a nonresident return (Form NJ-1040NR) if you (or your spouse/civil union partner) have earned income from New Jersey sources other than military pay and your income for the entire taxable year from all sources, not including military pay, is more than \$10,000 (single or married/CU partner, filing separate) or \$20,000 (married/CU, filing joint ).</p>
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*New Jersey*

	<p>Under the Military Spouses Residency Relief Act, a nonresident civilian spouse/civil union partner of a Servicemember may be exempt from New Jersey income tax on earned income from services performed in New Jersey if he or she meets certain requirements. Please see this website for more information: <a href="#">Non-military Spouses and Civil Union Partners of Military Members</a>.</p>
	<p>If you are a resident of New Jersey, you (and your military spouse/civil union partner if he or she is also a resident) must file a resident return (Form NJ-1040) if your income for the entire taxable year from all sources, (including military pay of your spouse/civil union partner if filing a joint return), is more than the filing threshold amount for your filing status, i.e.: \$20,000 (\$10,000 if filing status is single or married/civil union partner, filing separate return). If you are a nonresident, you (and your military spouse/civil union partner if he or she is also a nonresident) are required to file a nonresident return (Form NJ-1040NR) if you (or your spouse/civil union partner) have earned income from New Jersey sources other than military pay and your income for the entire taxable year from all sources, not including military pay, is more than \$20,000 (\$10,000 if filing status is single or married/civil union partner, filing separate return).</p> <p>Under the Military Spouses Residency Relief Act, a nonresident civilian spouse/civil union partner of a Servicemember may be exempt from New Jersey income tax on earned income from services performed in New Jersey if he or she meets certain requirements. Please see this website for more information: <a href="#">Non-military Spouses and Civil Union Partners of Military Members</a>.</p>
Income Exclusions	<p>May exclude military pensions and survivor's benefit payments, permanent and total disability (including VA benefits), economic stimulus payments, social security income, and New Jersey lottery winnings of \$10,000 or less. For a full list of nontaxable items, see <a href="#">NJ-1040 Instructions</a>.</p>
Income Deductions	<p>No standard deduction; may deduct certain medical expenses, qualified Archer medical savings account (MSA) contributions, health insurance costs of the self-employed, alimony or separate maintenance payments, qualified conservation contributions, out-of-pocket expenses relating to donating organs or bone marrow, and a health enterprise zone deduction on your income tax return. A New Jersey homeowner or tenant may also be eligible for a property tax deduction when filing an income tax return for the year. See: <a href="https://www.state.nj.us/treasury/taxation/njit35.shtml">https://www.state.nj.us/treasury/taxation/njit35.shtml</a></p>
Capital Gains/Losses	<p>Follows federal rules on sale of principal residence. Cannot report a net loss on NJ return.</p>
Retirement Income	<p>Military retirement pay is not taxable. Exclusion amounts for other plans are \$20,000 (filing status married, filing joint return), \$10,000 (filing status married/CU partner filing separate return), and \$15,000 (filing status single, head of household, or qualifying widow(er)).</p>
Deadlines/Extensions	<p>Due April 15, 2021. A person on active duty with the Armed Forces of the United States who cannot file timely because of distance, injury or hospitalization as a result of this service, will automatically receive a six-month extension by enclosing an explanation with the return when filed.</p> <p>New Jersey automatically extends the deadline for filing tax returns, paying taxes, filing claims for refunds, and the taking of other actions related to State income tax for individuals serving in the US Armed Forces and civilians providing support to the Armed Forces in a "combat</p>

## *New Jersey*

	<p>zone" or a "qualified hazardous duty area." The deadline for filing returns, making payments, or taking any other action is extended for 180 days after the individual leaves the combat zone, or 180 days from the last day of any continuous qualified hospitalization for an injury sustained in the combat zone.</p> <p>The extension for service in a combat zone or qualified hazardous duty area is also granted to a spouse who files a joint return. Must enclose a letter of explanation at the time the return is filed. See: <a href="#">Military Extensions</a></p>
Legislative Updates	For recent legislative changes to New Jersey property tax that affect veterans, see: <a href="#">Military Information Page</a>
Same-Sex Marriage/ Civil Unions	<p>Per the Supreme Court in <i>Obergefell v. Hodges</i>, June 26, 2015, same-sex married filers have same filing options as heterosexual married filers. Partners in a civil union recognized under New Jersey law must file their New Jersey income tax returns using the same filing statuses accorded spouses under New Jersey Gross Income Tax Law.</p> <p>Civil union partners may not use the filing status single.</p>

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## NEW MEXICO

Taxation and Revenue Department  
 1100 South St. Francis Drive  
 P.O. Box 5374  
 Santa Fe, NM 87502-5374

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

**General Information:** (505) 827-0700  
**Forms:** 1-866-285-2996; [Forms](#)  
**Web site:** [Taxation and Revenue Department](#)  
**Refunds:** [Refund Status](#), (866) 285-2996  
**Electronic Filing:** [New Mexico Tax Payer Access Point](#), (505) 827-0827,  
 TRD-NMWebFile@state.nm.us

### *State filing address:*

**When requesting a refund mail to:**  
 NM Taxation and Revenue Department  
 P.O. Box 25122  
 Santa Fe, New Mexico 87504-5122

**When making a payment mail to:**  
 NM Taxation and Revenue Department  
 P.O. Box 8390  
 Santa Fe, New Mexico 87504-8390

E-File Information	Filing, refund queries, and payments may be completed online at <a href="#">New Mexico Tax Payer Access Point</a> . Tax sites must retain PIT-8453 and all supporting documents.
Who must file?	Every person who is a New Mexico resident or has income from New Mexico sources, and every person who is required to file a federal income tax return. A member of the military who was a resident of NM at the time of enlistment and has not changed the state of residency must file a New Mexico income tax return.
What forms to file?	All taxpayers file Form PIT-1. May also need PIT-ADJ to figure additions to income and deductions. Part year and nonresidents must also file Schedule PIT-B to allocate/apportion income.  If a federal automatic extension is obtained, and you file and pay the return by the extended due date allowed by the IRS, an extension form does not need to be submitted. New Mexico recognizes and accepts an IRS automatic extension of time to file. If you require additional time than what is granted at the federal level, you must file a New Mexico extension using Form RPD-41096, <i>Extension of Time to File</i> . <a href="#">Extension to File</a>
Requirements for Residency	Follows general residency rules. Anyone who spends at least 185 days in New Mexico is considered a resident of NM except military members who are in New Mexico on military orders and are legal residents of another state. Spouses of military service members who move into New Mexico solely to be with their spouses who are on military orders may keep their out-of-state residency status and source their non-military wages, salaries, tips etc. to their state of residence.

*New Mexico*

Exemptions	NM uses amounts from federal return. See PIT-ADJ (Schedule of Additions and Deductions/Exemptions), available at <a href="#">Personal Income Tax Forms</a> .
Military Pay	Armed forces wages or salary earned from active duty service is not taxable. File a PIT-1 resident tax return and use a PIT-ADJ schedule to deduct any military active duty pay.  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: (1) Your home of record is on the lands of that Indian nation, tribe, or pueblo; (2) Your legal residence for state withholding tax purposes has not been changed.
Spouses and Community Property	New Mexico is a community property state. You must use the same filing status as on the federal return. If separate returns are filed and income <i>and</i> payments are evenly distributed, you must include copy of the federal return and letter explaining the division of 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. Under the Federal Military Spouses Residency Relief Act, a spouse of a Servicemember may be exempt from New Mexico income tax on income from services performed there if (1) the Servicemember is present in New Mexico 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 Form RPD 41348. <a href="#">Guidance for New Mexico Resident Military Spouses Claiming Relief From Another State’s Income Tax Requirements</a> .
Income Exclusions	See Schedule PIT-ADJ.
Income Deductions	Follow the federal election. Use amounts from the federal return for both itemized deductions and standard deductions. A deduction of a percentage of unreimbursed and uncompensated medical expenses NOT itemized on the federal Form 1040 tax return for the same year may be claimed.
Capital Gains/Losses	May deduct the greater of \$1,000 or 40% of NET capital gains- see Schedule PIT- ADJ. Otherwise, capital gains are taxed as ordinary income and follow federal rules.
Retirement Income	Depending on income level, taxpayers 65 years of age or older may be eligible for a deduction from taxable income of up to \$8,000 each. Low-income taxpayers may also qualify for a property tax rebate even if they rent their primary residence. Beginning with tax year 2002 persons 100 years of age or more who are not dependents of other taxpayers are exempt from filing and paying New Mexico personal income tax. See Schedule PIT-ADJ.
Deadlines/Extensions	Deadline to file is April 15, 2021. For those taxpayers who both file and pay their New Mexico personal income tax via the Internet, the due date extended to April 30, 2021.
Special Military Processing	None
Filing requirements based on Federal Filing Status	New Mexico income tax filing status is the same as used on the federal income tax return. If a federal return is not filed, use the same status that would have been used for federal income tax purposes.
Miscellaneous	To determine personal income tax rate, New Mexico uses a four-bracket, graduated- rate table ranging from 1.7% to 4.9% of taxable income. Information available <a href="#">here</a> .  Tax Refund for National Guard Eligibility. Beginning July 1, 2018, this law expands eligibility for assistance to National Guard members by removing the requirement for deployment overseas or activated for overseas service.

## *New Mexico*

Same-Sex Marriage	<p>Per the Supreme Court in <i>Obergefell v. Hodges</i>, 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, see <a href="#">filing status</a>.</p> <p>Call 505-827-0700 with questions.</p>
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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](#)  
**Web site:** [Department of Taxation and Finance](#)  
**Refund Status:** (518) 457-5149; [Refund Status](#)  
**Electronic Filing:** [Taxpayer Answer Center](#)

### State filing addresses:

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

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

E-File Information	Taxpayers who e-file their New York State personal income tax returns may sign their returns electronically with eSignature. See <a href="#">E-File</a> page. No retention requirement to store Form TR-579-IT. However, there is an Armed Forces Tax Council (all military branches) and OJAG, Code 16 (Navy) requirement to retain this form and necessary documents at military VITA centers until December 31 <sup>st</sup> of the year the return was filed.
Who must file?	If you're a New York State resident, you must file Form <a href="#">IT-201</a> if you have to file a federal return; you didn't file a federal return but your federal AGI plus New York income for 2020 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. Please see Instructions for Form IT-220 Minimum Income Tax at: <a href="#">IT-220</a> (Note: The most current form on the NY State Tax Department's Website is from 2013. Please check for updates during the tax season).
What forms to file?	Full year residents file IT-201 ( <a href="#">IT-201</a> ). Part year and nonresidents file Form IT-203: ( <a href="#">IT-203</a> ).
Requirements for Residency	You are a New York State resident for income tax purposes if your permanent home is in New York State. If your domicile is not New York State, but you maintain a permanent place of abode in New York State for more than 11 months of the year and spend <b>184 days or more</b> (a part of a day is a day for this purpose) in New York State during the taxable year.
Exemptions	No personal exemptions for taxpayer or spouse; for dependents, exemptions are \$1,000 for each.

***New York***

<p>Military Pay</p>	<p>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 <a href="#">Information for Military Personnel and Veterans</a>.</p>
<p>Spouses and Community Property</p>	<p>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.</p> <p>Military spouses — Under the SCRA, as amended by the Military Spouses Residency Relief Act, you may be exempt from New York income tax (and New York City and Yonkers personal income tax, if applicable) on your wages if: (1) your spouse is a member of the armed forces present in New York in compliance with military orders;</p> <p>(2) you are present in New York solely to be with your spouse; and (3) you are domiciled in another state.</p> <p>These rules apply regardless of how much time the military spouse spends in New York State or whether or not a permanent place of abode is maintained in New York State. However, the exclusion from being considered a resident for tax purposes does not apply to a military spouse who was domiciled in New York State at the time he or she marries the service member.</p> <p>Transfers and relocations. If a military spouse has met the conditions for relief under these rules, and the service member 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 service member’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.</p> <p>Military spouses qualifying under the Servicemembers Civil Relief Act (SCRA) may claim an exemption from New York State personal income tax withholding by filing Form IT-2104-E, Certificate of Exemption from Withholding, with their employer. SCRA provides certain tax relief for a military spouse when he or she is present in a state solely to be with a service member who is in that state so he or she can comply with military orders.</p>
<p>Income Exclusions</p>	<p>N/A</p>
<p>Income Deductions</p>	<p>If taxpayer took standard deduction on federal return, must take standard New York State deduction. New York State standard deductions are: 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; qualifying widow(er): \$16,050.</p>
<p>Capital Gains/Losses</p>	<p>Taxed as ordinary income; follows federal rules.</p>

## New York

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, 2021. For military personnel stationed outside the United States and Puerto Rico when 2020 return is due, deadline is June 17, 2021. The time to pay New York State, New York City, and Yonkers income tax is automatically extended. For combat zone extensions, see <a href="#">Publication 361</a> .
Special Military Processing	Servicemembers who: (1) did not maintain a home in NY, (2) maintained a home outside of NY, and (3) were not in NY for more than 30 days, are exempt from paying state tax. If the Servicemember satisfies each of the three requirements, the Servicemember may be entitled to a refund. The Servicemember must PAPER file Form <a href="#">IT-203</a> , and attach a letter addressing the following: does not have a permanent place of abode in New York State during the tax year, location and brief description of the permanent place of abode maintained outside of New York State (including beginning and ending dates of stay), and the exact number of days in New York State during the tax year.
Filing requirements based on Federal Filing Status	None
Same Sex Marriage	Per the Supreme Court in <i>Obergefell v. Hodges</i> , June 26, 2015, same-sex married filers have same filing options as heterosexual married filers.
CARES Act	There are provisions in the CARES Act which could have an affect upon Servicemembers. Most pertinent is that the CARES payments are not included in a Servicemembers federal adjusted gross income in determining New York adjusted gross income. In short, they are not taxable to Servicemembers. For those who do not itemize their deductions, contributions to charities of up to \$300 may be deductible.

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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  
**Electronic Filing:** (877) 308-9103

### State filing addresses:

*If due a refund, mail your return to:*

N.C. Department of Revenue  
 P.O. Box R  
 Raleigh, N.C. 27634-0001

*If making a payment, mail your return to:*

N.C. Department of Revenue  
 P.O. Box 25000  
 Raleigh, N.C. 27640-0604

E-File Information	Electronic signature and on-line payment of tax now available. See: <a href="#">E-Filing</a> . Taxpayers who request a refund, have a zero balance due, or owe tax may file North Carolina Forms <a href="#">D-400</a> , Individual Income Tax Returns, D-400TC and Individual Tax Credits, electronically may E-File. Taxpayers may be full-year residents, part-year residents, or nonresidents of North Carolina can E-File. Retain copies of federal 8453 for three years.
Who must file?	Full year residents whose Federal gross income is in excess of the following amounts: \$10,750 for single, \$21,500 for married filing jointly, \$10,750 for married filing separately (\$0 if spouse claimed itemized deductions), \$16,125 for head of household, and \$21,500 for qualifying widow with dependent child. Part-year residents who received income while a resident of North Carolina must file. Nonresidents who received any income attributable to the ownership of any interest in real or tangible personal property in North Carolina derived from a business, trade or occupation carried on in North Carolina or gambling activities in North Carolina whose total income for the taxable year equals or exceeds the amounts referenced above must file.
What forms to file?	All taxpayers use Form D-400. Form D-400 TC should be attached if tax credits are claimed. North Carolina tax forms can be found at: <a href="#">Forms</a>
Requirements for Residency	Presumed if present within North Carolina for more than 183 days during the taxable year. Part-year residents of North Carolina during the taxable year 2020, or nonresidents who received income from North Carolina sources must complete a worksheet provided in the instructions to determine the portion of your federal taxable income that is subject to North Carolina income tax.

## North Carolina

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. Taxpayer may deduct a personal amounts based on taxpayer's filing status and federal adjusted gross income.
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. Non-military related income received by non-resident military personnel from North Carolina sources is subject to North Carolina income tax.
Spouses and Community Property	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 then 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 <a href="#">Military Spouses FAQ</a> .
Income Exclusions	North Carolina does not tax Social Security income.
Standard Deductions	If taxpayer did not itemize deductions on their federal return, the taxpayer may take the standard deduction on your North Carolina return. However, if you are (1) married filing a separate return for federal income tax purposes and your spouse itemizes deductions, or (2) a nonresident alien, or (3) filing a short-year return because of a change in your accounting period, you are not entitled to the standard deduction and should enter zero (0) on line 11 of Form D-400. Standard deductions are listed above. North Carolina amounts are lower than federal amounts- must use chart in <a href="#">instructions</a> to figure amount to add to North Carolina income.
Capital Gains/Losses	Follows federal rules; North Carolina taxable income automatically includes federally taxed capital gains.
Retirement Income	See page 12 of Line Instruction for Form D-400 Schedule S, <a href="#">Instructions</a>
Deadline/Extensions	Due on April 15, 2021. For a 6-month extension, taxpayers should file Form D-410 by April 15, 2021 For more information, see page 7 of <a href="#">D-400 Instructions</a> .
Special Military Processing	None. See <a href="#">Armed Forces materials</a> for additional information.
Same-Sex Marriage	Per the Supreme Court in <i>Obergefell v. Hodges</i> , June 26, 2015, same-sex married filers have the same filing options as heterosexual married filers. Individuals in a domestic partnership, civil union, or long-term relationship,

*North Carolina*

	but not legally married, must claim the filing status of single or if qualified, head of household or qualifying widow(er).
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## NORTH DAKOTA

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

Member of Federal/State E-File program

**General Information:** (701) 328-7088  
**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 <a href="#">Taxpayer Access Point</a> . 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 must file if they are required to file a federal return and have ANY North Dakota gross income or any income from the period of residency. 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 <a href="#">Guideline for Military Personnel</a> . Tax forms and instructions can be found at: <a href="#">Forms-Publications</a> .
Requirements for Residency	Legal residence (or domicile) generally means the place that is the taxpayer's permanent home to which the taxpayer always intend 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 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). A part-year resident is an individual who moved

## North Dakota

	into or out of the State and the change has constituted a change of legal residence.
Exemptions	Follows federal rules.
Military Pay	<p>If the Servicemember is a legal resident of North Dakota and is required to file a federal individual tax return, North Dakota individual income tax return as a full-year resident must be filed, regardless of where the Servicemember is stationed.</p> <p>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.</p>
Spouses and Community Property	<p>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 2020 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.</p> <p><a href="#">See Guideline - Income Tax: Civilian Spouses Of Military Service members</a></p> <p>Also see Tax Instructions: <a href="#">Form ND-1 Booklet</a></p>
Income Exclusions	Follows Federal Rules.
Income Deductions	<p>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.</p> <p>Military retirement benefit payments received by retired U.S. armed forces, Reserve, and National Guard members, or their surviving spouses, may be subtracted from North Dakota taxable income. The deduction 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.</p>
Capital Gains/Losses	40% of net long term capital gains may be excluded.
Retirement Income	Follows Federal Rules.
Income Exclusions	Follows Federal Rules.
Deadline/Extensions	Tax filings are due by April 15, 2021.

## North Dakota

	<p><b>Extensions:</b> 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.</p> <p><b>Extensions for Servicemembers:</b></p> <ul style="list-style-type: none"> <li>• <b>Servicemembers serving in a combat zone</b></li> </ul> <p>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 <a href="#">IRS website</a>.</p>
	<ul style="list-style-type: none"> <li>• <b>Servicemembers not in a combat zone</b></li> </ul> <p><b>Stationed outside the U.S.</b>—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 <a href="#">IRS website</a>.</p>
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.
Same-Sex Marriage	Per the Supreme Court in <i>Obergefell v. Hodges</i> , June 26, 2015, same-sex married filers have same filing options as heterosexual married filers. Individuals in same-sex marriages who file their federal income tax return using the filing status “married filing jointly” or “married filing separately” must use the same filing status when filing their ND tax return. <a href="#">Same Sex Notice</a> .

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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:** [Taxpayer Services](#)  
**Refund Status:** (800) 282-1784; [Refund Status](#)  
**Forms:** [Forms](#)  
**Electronic Filing:** (800) 282-1780  
**State Filing Addresses:** [Mailing Addresses](#)

E-File Information	<b><i>Electronic signature for e-filing is allowed.</i></b> Tax site should NOT send any documents to the state; rather, taxpayer should keep all documents for four years. E-filing is not available for first-time filers. The Ohio Department of Taxation has implemented increased security measures to protect Ohioans and the state from identity theft and tax fraud. As a result, all taxpayers using Income Tax Online Services are required to complete a new registration. See <a href="#">Online Services</a> page to E-file.
Who must file?	Full year and part year residents must file an Ohio tax return. Nonresidents must file if they have any Ohio income. <b><i>See web site for info on over age 65 filers.</i></b>
What forms to file?	All taxpayers use Ohio Universal <a href="#">IT-1040</a> .
Requirements for Residency	Follows general residency rules.
Exemptions	The personal and dependent exemption is a graduated amount based on the taxpayer's Ohio adjusted gross income (AGI). If Ohio AGI is \$40,000 or less, the personal/dependent exemption is \$2,400. If Ohio AGI is \$40,001 to \$80,000, the personal/dependent exemption is \$2,150. If Ohio AGI is more than \$80,000, the personal/dependent exemption is \$1,900. See <a href="#">Instructions for Ohio IT 1040</a> .
Military Pay	For tax years beginning on and after January 1, 2007, Servicemembers who are Ohio residents can deduct military pay and allowances for certain active duty service while stationed outside Ohio. For detailed guidance see: <a href="#">Income Tax and the Military</a> .
Spouses and Community Property	Not a community property state. Must follow filing status elected on federal return. Use joint filing credit, if applicable. Income earned in Ohio by the nonmilitary spouse of an active duty member is subject to OH income taxes. Income earned by military member outside of military either from direct employment or through other Ohio- sourced income (rental income, lottery, etc.) is subject to OH income tax. Spouses covered by the Servicemembers Civil Relief Act of 2009. The spouse of a service member, who is domiciled in the same tax jurisdiction as his/her military spouse and is residing in a tax jurisdiction solely due to the military orders of his/her

## Ohio

	<p>spouse, is excluded from taxation by that jurisdiction on income earned for services performed or from sources within the jurisdiction. However, the service member and spouse may be liable for income tax in their state of residency.</p> <p>If the nonresident military spouse residing in Ohio had Ohio income tax withheld and claims exemption from Ohio income tax under the 2009 amendment to the Servicemembers Civil Relief Act, they should file an Ohio income tax return and claim a refund. The Department of Taxation may request proof of their eligibility for the exemption in subsequent correspondence. (military identification card).</p> <p>To avoid a tax assessment based on a filing address on a federal return, military nonresident spouses should complete and file an <a href="#">IT 10</a> form annually when they file their federal return. Military spouses may also file an exemption from withholding <a href="#">IT 4</a> form with their Ohio employers. For more information: <a href="#">Nonresident Military Members and Spouses</a>.</p>
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. Follows federal rules.
Retirement Income	Retirement pay received for service on military active duty or the National Guard or reserves, as well as pay received by a surviving spouse through the Survivor Benefit plan, has been exempt from the Ohio income tax since 2008.
Military Injury Relief Fund Receipts	Division (A)(27) of <a href="#">Ohio Revised Code section 5747.01</a> provides that for taxable years beginning after 2007 each taxpayer can deduct military injury relief amounts which the taxpayer has included in federal adjusted gross income (line 1 on the Ohio income tax return, form IT 1040). Note: the taxpayer does not have to include in federal adjusted gross income, and the taxpayer cannot deduct on the Ohio income tax return, military injury relief fund amounts that the taxpayer received on account of physical injuries or psychological injuries, such as post-traumatic stress disorder, if such psychological injuries are a direct result of military action.
Ohio Resident Veterans Bonus	The <a href="#">Ohio Veterans Bonus</a> 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	<p>Deadline is April 15, 2021. Taxpayer must first qualify for an IRS extension of time to file. Ohio does not have an Ohio extension but honors the IRS extension.</p> <p>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.</p>
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, with one exception: Servicemembers who filed as "qualifying widow(er) with dependent child" on their federal return, must select the "single or head of household" box on their OH return.
Same-Sex Marriage	Per the Supreme Court in <i>Obergefell v. Hodges</i> , June 26, 2015, same-sex married filers have same filing options as heterosexual married filers.

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## OKLAHOMA

Oklahoma Tax Commission Connors Bldg.  
 Capitol Complex  
 2501 N. Lincoln Blvd.  
 Oklahoma City, OK 73194

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

**General Information:** (405) 521-3160  
**Web site:** [Tax Commission](#)  
**Forms:** [Income Tax Forms](#)  
**Electronic Filing:** [E-file Options](#)  
**Tax professionals:** (405) 521-3160  
**Refund Status** [Online Refund Status](#)

**State filing address:** [Mailing Addresses for Forms and Payments](#)

***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 <a href="#">OkTAP</a> . See <a href="#">Requirements for Using OkTAP</a> . Taxpayers can also e-file through approved third party software or preparers. See <a href="#">Approved Electronic Filing Products</a> .
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 and 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 <a href="#">Form 511</a> . Part-year and nonresidents file <a href="#">Form 511NR</a> .
Requirements for Residency	Follows general residency requirements.  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 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, 2020 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.

## Oklahoma

	<p>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.</p> <p>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.</p> <p>See <a href="#">Military FAQ</a>.</p>
Spouses and Community Property	<p>Not a community property state.</p> <p>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 <a href="#">Form OW-9-MSE: Annual Withholding Tax Exemption Certificate for Military Spouses</a> to claim an exemption from Oklahoma withholding tax.</p>
Income Exclusions	<p>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.</p> <p>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-A15.</p>
Income Deductions	<p>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.</p> <p>Deductions are also available for qualified disability expenses, qualified adoption expenses, contributions to Oklahoma 529 plans, and foster care expenses. See Schedule 511-C.</p>
Income Tax Credits:	<p>Child Care/Child Tax Credit, Earned Income Credit, and a Credit for Taxes Paid to Another State. Other credits can be claimed using <a href="#">Form 511CR</a>.</p> <p>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. See <a href="#">Form 538-S</a>.</p>
Capital Gains/Losses	<p>Taxed as ordinary income. Certain capital gains on real or personal property within Oklahoma or on the sale of stock of Oklahoma-headquartered or –based companies may be deducted. See <a href="#">Form 561</a>.</p>
Retirement Income	<p>Social Security benefits and Civil Service Retirement System benefits paid in lieu of Social Security: Taxpayers can exclude 100% of these benefits included federal gross income. This exclusion does not apply to benefits under the Federal Employees Retirement System.</p> <p>Military retirement income: Taxpayers can exclude the greater of 75% of their military retirement or \$10,000.</p> <p>Other Retirement Income: Taxpayers can exclude up to \$10,000 received from other qualified pension or annuity plans.</p>

## Oklahoma

	See <a href="#">Retirement Income Questions</a> .
Filing requirements based on Federal Filing Status	<p>Service member's Oklahoma income tax filing status must be the same used on federal income tax return, with one exception.</p> <p>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 511NR.</p>
Deadlines/Extension	<p>Deadline: April 15, 2021. For e-filed returns, April 20, 2021. Any payment of taxes due on April 20<sup>th</sup> must be remitted electronically in order to be considered timely paid.</p> <p>Extensions: If there is no additional state income 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 <a href="#">Form 504-I</a> 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, 2021.</p>
Same-Sex Marriage	Per the Supreme Court in <i>Obergefell v. Hodges</i> , 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 <a href="#">Sales Tax Exemption for Disabled Veterans</a> .

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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:** [2020 Income Tax Booklet Full-Year Residents](#)

### State filing addresses:

#### *Payment enclosed:*

#### *Paper filing*

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

#### *Electronic filing*

Oregon Department of  
 Revenue  
 PO Box 14950  
 Salem OR 97309-0950

#### *Refund expected or no tax due:*

Refund  
 PO Box 14700  
 Salem, OR 97309-0930

#### *Electronic payment:*

<https://revenueonline.dor.oregon.gov/tap/>

New	<p><u>COVID-19 Tax Relief</u>: Automatic extension of the 2019 tax year filing and payment due dates for certain affected taxpayers as indicated; 100% interest waivers on 2019 income tax due from small businesses that are impacted by COVID-19 and that have less than \$5 million in gross receipts; and extended payment plans of up to 36 months for any taxpayer impacted by COVID-19 when entering into an approved payment plan. See <a href="#">COVID guide</a>.</p> <p><u>Wildfire and Straight-Line Wind Tax Relief</u>: Relief for Oregonians affected by the wildfires and straight-line winds in the summer of 2020. <a href="https://www.oregon.gov/dor/Documents/Wildfire_Relief_FAQ.pdf">https://www.oregon.gov/dor/Documents/Wildfire_Relief_FAQ.pdf</a></p> <p><u>Earned Income Tax Credit (EITC)</u>: For tax year 2020, if you have a dependent who is younger than 3 at the end of the tax year, your Oregon EITC is 12% of your federal EITC; otherwise, your EITC is 9% of your federal EITC.</p>
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**Oregon**

	<p><b>Federal tax liability subtraction:</b> For 2020, the limit is \$6,950 (\$3,475 for Married Filing Separately).</p> <p>Working Family Household and Dependent Care (WFHDC) Credit: <u>All filers who claim this credit must use Schedule OR-WFHDC.</u></p>
E-File Information	Go to <a href="http://www.oregon.gov/dor/e-filing">www.oregon.gov/dor/e-filing</a> for a list of tax preparation products that can assist you in preparing both your federal and Oregon returns. 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: <a href="#">2020 Income Tax Booklet Full-Year Residents</a>
What forms to file?	Full year residents file Form OR-40 ( <a href="#">Form 40 and Instructions</a> ), 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 <a href="#">Oregon Dept. of Revenue information for military personnel</a> and <a href="#">Publication OR-17</a> .
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 2020, 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 2020. Nonresidents are those that maintained a permanent home outside of Oregon throughout 2020, did not keep a home in Oregon during 2020, and spent less than 31 days in Oregon in 2019. Oregon does not tax nonresident Servicemembers stationed in Oregon. File Form OR-40-N if income received from Oregon sources or to claim a refund of Oregon tax withheld from military pay. For additional information see <a href="#">Oregon Dept. of Revenue information for military personnel</a> .
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 \$6000. For additional information see <a href="#">Publication OR-17</a> .
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 <a href="#">IRS Publication 555, “Community Property”</a> .
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

**Oregon**

	<p>Schedule A for Oregon purposes). Use federal Adjusted Gross Income to compute the Schedule A limitations.</p> <p>The standard deduction is larger if, on or before January 1, 2020, 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).</p>
Capital Gains/Losses	<p>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.</p>
Retirement Income	<p>A federal pension taxable by the federal government may be subtracted from Oregon tax liability.</p>
Deadline/Extensions	<p>Automatic extension of the 2019 tax year filing and payment due dates for certain affected taxpayers as indicated; 100% interest waivers on 2019 income tax due from small businesses that are impacted by COVID-19 and that have less than \$5 million in gross receipts; and extended payment plans of up to 36 months for any taxpayer impacted by COVID-19 when entering into an approved payment plan. See <a href="#">COVID guide</a>.</p> <p>April 15, 2020. Extensions: Oregon allows any extension <i>to file</i> that is allowed by the IRS; however, it does not allow an extension in the time <i>to pay</i> even if the IRS allows. Any tax not paid by the due date, regardless of whether you obtained an extension to file, will incur interest charges and late penalties. <b>Interest:</b> Tax paid within 60 days, 5% per year; beyond 60 days, 9% per year. <b>Late penalties:</b> If tax not paid within three months, 20% with an extension, 25% without an extension; and if no return filed for three consecutive years, 100%.</p> <p>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.</p>
Filing requirements based on Federal Filing Status	<p>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.</p>
Same-Sex Marriage	<p>Per the Supreme Court in <i>Obergefell v. Hodges</i>, June 26, 2015, same-sex married filers have same filing options as heterosexual married filers.</p>

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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](http://www.revenue.pa.gov)
- 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](#)

<p>E-File Information &amp; Where to File</p>	<p>Starting in 2021, <a href="#">myPATH</a> will replace the Pennsylvania Department of Revenue’s prior personal income tax filing system. Visit <a href="http://mypath.pa.gov">mypath.pa.gov</a> to access the new system, which also allows taxpayers to make payments, view notices, find answers to frequently asked questions and speak with a virtual assistant through an online chat.</p> <p>Taxpayers also have the option to electronically file state and federal tax returns for a fee using software available from reputable vendors.</p> <p>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.</p> <p>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 PA Department of Revenue upon request. Do not mail Form PA-8453 and attachments to the PA Department of Revenue unless requested.</p> <p>Paper copies of returns or rejected electronic returns should be mailed to the following address:</p> <p>PA-40, Individual Income Tax Return Payment Due Returns:          PA DEPT OF REVENUE          PAYMENT ENCLOSED          1 REVENUE PLACE          HARRISBURG PA 17129-0001</p>
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## Pennsylvania

	<p>PA-40, Individual Income Tax Return No Payment/Refund/Credit Due Returns (Zero Balance Returns):</p> <p>PA DEPT OF REVENUE NO PAYMENT/NO REFUND 2 REVENUE PLACE HARRISBURG PA 17129-0002</p> <p>PA-40, Individual Income Tax Return Refund/Credit Requested Returns:</p> <p>PA DEPT OF REVENUE REFUND/CREDIT REQUESTED 3 REVENUE PLACE HARRISBURG PA 17129-0003</p>
Where's my refund?	You can check the status of your personal income tax refund by accessing <a href="#">myPATH - Personal Income Tax Refund Status</a>
Who must file?	If you are a Pennsylvania resident, non-resident or part-year resident, you must file a 2020 Pennsylvania tax return if you received total Pennsylvania gross taxable income in excess of \$33, even if no tax is due with your return.
What forms to file?	Pennsylvania residents, non-residents or part-year residents file Form PA-40. Nonresidents and part-year residents should also file Form NRH to apportion income earned (taxable compensation or income (loss) from operating a business) within and outside PA.
Residency	<p>An individual is considered a Pennsylvania resident if he or she is either domiciled in Pennsylvania, or a statutory resident.</p> <p>An individual's domicile is the place at which he/she maintains his/her permanent home. It is the place to which an individual intends to return whenever absent and with which an individual has more contacts.</p> <p>A person is a statutory resident of PA if he/she spends more than 183 days (midnight to midnight) of the tax year inside PA; and has permanent place abode in PA. 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.</p> <p>An individual is a nonresident for Pennsylvania personal income tax purposes if he is a domiciliary of another state or country, unless he qualifies a statutory resident as explained above.</p> <p>A part-year resident is an individual who moved to or from Pennsylvania during the taxable year with the intent of permanently changing domiciles.</p> <p>For addition information see <a href="#">Department of Revenue Overview and Filing Requirements</a>.</p>
Exemptions	Pennsylvania doesn't offer a deduction for personal exemptions (amounts claimed for yourself, your spouse and your dependents)
Military Pay	<p>Military pay (including compensation for weekend drills) earned within and outside Pennsylvania by PA residents is subject to PA personal income tax as compensation.</p> <p>Active duty military pay earned outside Pennsylvania is not taxable.</p> <p>To exclude active duty pay while serving outside of Pennsylvania and receive a refund of tax withholdings, Service members must file Pennsylvania personal income tax return and include military W-2 Forms and copies of military orders.</p> <p>Combat-zone and hazardous-duty pay is not taxable except for civilians.</p> <p>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.</p>

## Pennsylvania

	<p>All income received for inactive duty while attending weekend drills is taxable.</p> <p>For additional information see Brochure: Military Pay for PA Personal Income Tax Purposes (REV-612)</p>
Spouses and Community Property	<p>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”). May choose to file jointly or separately; must file separate returns where one spouse is a resident and the other a nonresident.</p> <p>Under the Federal Military Spouses Residency Relief Act, a spouse of a Service member may be exempt from Pennsylvania income tax on income from services performed there if:</p> <ol style="list-style-type: none"> <li>(1) The Service member is present in Pennsylvania in compliance with military orders,</li> <li>(2) The spouse is in Pennsylvania solely to be with the Service member, and</li> <li>(3) The spouse maintains domicile in another state.</li> </ol>
Rate	3.07 percent
Income Deductions	<p>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, and casualty and theft losses. However, individuals may reduce taxable compensation for certain unreimbursed business expenses; net income or losses related to business, profession or farm, rents, royalties, patents and copyrights; and net gain or loss on the sale, exchange, or disposition of property.</p> <p>Credits: Credit against Pennsylvania income tax is allowed for gross or net income taxes paid by Pennsylvania residents to other states or foreign countries.</p> <p>Credit is available to low-income families and individuals receiving Tax Forgiveness (pay earned while serving in combat or hazardous-duty zone is excluded from the calculation of income for the purpose of determining eligibility).</p> <p>Exclusions: Include GI Bill benefits, public assistance, unemployment compensation, and disability payments. For additional information see <a href="#">Personal Income Tax Preparation Guide</a>, pg. 20-21.</p>
Capital Gains/Losses	<p>Pennsylvania makes no provision for capital gains. There are no provisions for long-term and short-term gains. Gains from the sale, exchange or other disposition of any kind of property are taxable as ordinary income; may not offset income in one Pennsylvania income class with a loss in any other Pennsylvania income class. May not offset losses of the taxpayer against the income of the spouse, and vice versa. A loss is calculated as a “zero” entry for purposes of determining taxable income. For rules on sale of principal residence, see “REV-625” at Forms.</p>
Retirement Income	<p>Military retirement pay, including various other pension benefits, is not taxed. See <a href="#">Personal Income Tax Preparation Guide</a>, pg. 29-30.</p>
Deadline/Extensions	<p>April 15, 2021. The Department will grant an extension of time to file a PA income tax return up to six months, but taxpayers who have balances due must pay them by the original due date to avoid interest and penalties. Apply using PA Form 276.</p>

## Pennsylvania

	For persons working outside of the country, an automatic extension of two months (to June 15) is available.
Personnel Serving in Combat or Hazardous Duty Zones who cannot or do not file by due date.	<p>Federal extension and payment rules also apply for Pennsylvania tax purposes.</p> <p>For Service members 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.</p> <p>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 to:</p> <p>REGARDING COMBAT ZONE PA DEPARTMENT OF REVENUE BUREAU OF INDIVIDUAL TAXES PO BOX 280600 HARRISBURG PA 17128-0600</p> <p>Electronically filed returns must also have the copies of the military orders mailed or faxed to the Department after printing “COMBAT ZONE” at the top of the orders. Fax the orders to (717) 772-4193 or mail them to:</p> <p>REGARDING COMBAT ZONE PA DEPARTMENT OF REVENUE ELECTRONIC FILING SECTION PO BOX 280507 HARRISBURG PA 17128-0507</p> <p>If you are filing before the normal return due date, please use normal filing procedures. Your return will be processed faster.</p>
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 code area. 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	<p>Per the Supreme Court in <i>Obergefell v. Hodges</i>, June 26, 2015, same-sex married filers have same filing options as heterosexual married filers. Use the same filing status as for the federal return. Because of the way Pennsylvania computes income tax, there is generally no difference in tax owed whether filing as a couple or filing separately.</p> <p>Same sex couples who paid higher real estate transfer taxes or inheritance taxes because they were not treated as married prior to the May 20, 2014 <i>Whitewood</i> ruling may file for a refund of such taxes paid if still within the limitations period for making such a claim. See <a href="#">Department of Revenue Bulletin issued February 25, 2015</a>.</p>
Need assistance with PA personal income tax concerns not resolved through normal administrative procedures?	<p>The Pennsylvania Taxpayers’ Rights Advocate provides free and confidential assistance. To request help:</p> <ol style="list-style-type: none"> <li>1. Send e-mail to: <a href="mailto:pataxadvocate@pa.gov">pataxadvocate@pa.gov</a>;</li> <li>2. Call 717-772-9347;</li> <li>3. Fax 717-787-8264; or</li> </ol>

*Pennsylvania*

	<p>4. Write to: PA Department of Revenue Taxpayers' Rights Advocate Lobby, Strawberry Square Harrisburg, PA 17128-0101</p> <p>Note: Taxpayers should include a completed Taxpayer Request for Assistance (REV-556) with all written correspondence.</p>
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## RHODE ISLAND

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

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

**General Information:** (401) 222-1040  
**Taxpayer Assistance:** (401) 574-8829, option #3, e-mail: [Tax.Assist@tax.ri.gov](mailto:Tax.Assist@tax.ri.gov)  
**Website:** [Division of Taxation; Refund Status](#)  
**Electronic Filing:** (401) 574-8829  
**Electronic Filing of Personal Income Tax:** [E-File](#)  
**E-mail Electronic Filing Questions:** [Tax.Assist@tax.ri.gov](mailto:Tax.Assist@tax.ri.gov)  
**Online Forms:** [Tax Forms and Instructions](#)

### 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	See <a href="#">Free File</a> .
Who must file?	You must file if you were a resident or a nonresident with income from Rhode Island sources and you were required to file a federal income tax return. A resident who is not required to file a federal income tax return may be required to file a Rhode Island income tax return if income for the taxable year is in excess of their Rhode Island personal exemptions and applicable standard deduction.
What forms to file?	Residents file <a href="#">RI-1040</a> . Part year and nonresidents file <a href="#">RI-1040NR</a> . 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 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 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.

**Rhode Island**

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. “Domiciled” means maintaining a permanent home to which he or she intends to return after a period of absence. A domicile, once established, continues until a new fixed and permanent home is acquired. No change of domicile results from moving to a new location if the intention is to remain only for a limited time, even if it is for a relatively long duration. For a married couple, normally both individuals have the same domicile. Any person asserting a change in domicile must show: (1) Intent to abandon the former domicile, and (2) Intent to acquire a new domicile, and (3) Actual physical presence in a new domicile.
Exemptions	<p>Note: RI exemptions no longer following federal rules.</p> <p>Complete <a href="#">RI Schedule E</a> (found on page 5 of the RI1040 Resident booklet) listing the name, social security number, date of birth and relationship to you of each dependent for whom you are claiming an exemption. Enter the number of Exemptions from RI Schedule E, line 5 in the box on line 6. Attach RI Schedule E to your RI-1040 tax return. RI Schedule E is discussed further beginning on page I-7 of these instructions.</p> <p>Exemption Amount: Multiply the number of exemptions in the box by \$4,150. However, if line 3 is more than \$207,700 see the <a href="#">Exemption Worksheet on page i</a> to compute your exemption amount.</p> <p><b>NOTE:</b> If someone else can claim you on their return, your exemption amount is zero.</p>
State EITC	For tax years beginning on or after January 1, 2021, a taxpayer entitled to a federal earned- income tax credit shall be allowed a Rhode Island earned-income credit equal to twenty percent (20%) of the federal earned -income credit. Such credit shall not exceed the amount of the Rhode Island income tax.
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	<p>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”).</p> <p>Pursuant to the Military Spouses Residency Relief Act, income for services performed by the Servicemember’s spouse can only be subject to income tax by the state of which they are legal residents, regardless of where such income is received. However, other income derived from Rhode Island sources such as business income, ownership or disposition of any interest in real or tangible personal property and gambling winnings are still subject to Rhode Island income tax.</p>
Income Exclusions	Follows federal rules.
Income Deductions	Rhode Island does not allow Federal itemized deductions or any other itemized deductions. Instead use the Rhode Island standard deductions as listed on form RI-1040 (Married Filing Jointly: \$17,800, Married Filing Separately: \$8,900, Qualifying Widow(er): \$17,800, Head of Household: \$13,350, and Single: \$8,900).
Capital Gains/Losses	Follows federal rules.

## Rhode Island

Retirement Income	Follows federal rules.
Individual Health Insurance Mandate	Effective January 1, 2020 – Each Rhode Island resident is required to have health insurance beginning January 1, 2020. If a Rhode Island resident fails to carry health insurance and does not have a valid exemption, the resident will be assessed a penalty. Forms RI-1040 and RI-1040NR have been updated for tax year 2020 to include a checkbox on page 1 to indicate if all members of your tax household had minimum essential coverage for the full year. Part-year residents filing Form RI-1040NR may check the checkbox on page 1, line 15b if all members of the tax household had minimum essential health coverage for the months they were Rhode Island residents. Full-year non-residents are to leave the checkbox on page 1, line 15b unchecked and are not to attach Form IND-HEALTH to their Form RI-1040NR. If not all members of your tax household had minimum essential coverage for the full year, and you are unable to check the “Full year coverage” checkbox on page 1 of Form RI-1040 or RI-1040NR, use <a href="#">Form IND-HEALTH</a> and the <a href="#">Shared Responsibility Worksheet</a> to determine your penalty
Deadline/Extensions	Thursday, April 15, 2021. If filing through mail, considered timely filed if post-marked by April 15, 2021. Automatic 6-month extension to file is available. An extension granted to file is not an extension to pay taxes due. To apply for extension, use Form RI-4868. IRS rules for combat zones apply.
Use Tax	In Rhode Island the sales and use tax rate is 7%. The Rhode Island Use Tax is most often due when merchandise subject to the sales tax in Rhode Island is purchased from an out-of-state vendor who did not collect the Rhode Island tax and the property is subsequently used in Rhode Island. Examples include mail order catalog sales, toll-free “800” purchases, and purchases made over the internet.
Same Sex Marriage	Per the Supreme Court in <i>Obergefell v. Hodges</i> , 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  
 300 A Outlet Pointe Boulevard  
 Columbia, SC 29210

🔗 **Member of Federal/State E-File program**

**General Information:** (803) 898-5000  
**Web site:** [SC Department of Revenue](http://www.dor.sc.gov)  
**Forms:** Available [Here](#), or contact (844) 898-8542 or [ITax@dor.sc.gov](mailto:ITax@dor.sc.gov)  
**Refunds:** Call (844) 898-8542 or visit [Here](#)  
**Electronic Filing:** Visit [MyDORWAY](http://MyDORWAY.dor.sc.gov), or contact (844) 898-8542 or [MyDORWAY@dor.sc.gov](mailto:MyDORWAY@dor.sc.gov)  
**Individual Income Tax:** FAQ's available [Here](#), or contact (844) 898-8542 or [ITax@dor.sc.gov](mailto:ITax@dor.sc.gov)  
**Taxpayer Advocate:** Call (803) 898-5444, or e-mail [TaxpayerAdvocate@dor.sc.gov](mailto:TaxpayerAdvocate@dor.sc.gov)

### State filing addresses:

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

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

E-File Information	Taxpayers should see the <a href="#">MyDORWAY</a> page for options. MyDORWAY has replaced all eSales, ePay, and eWithholding. Tax sites must retain SC8453 and all supporting documents on file for three years. Do not mail documents to the state unless specifically requested.
Who must file?	You are 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. 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. If you are not a South Carolina resident or you are a part-year resident, you are generally required to file if South Carolina income tax was withheld from your wages, or if you received income from rental property, businesses, or other investments in South Carolina.
What forms to file?	Full year residents file Form SC1040, available at <a href="#">SC1040 2020</a> . Nonresidents file Schedule NR, available at <a href="#">Schedule NR 2020</a> , <b>Error! Hyperlink reference not valid.</b> in addition to Form SC1040. Part year residents (individuals who are South Carolina residents for only a portion of the year) can choose to file either Schedule NR and Form SC1040, or they can file Form SC1040 the same as a resident and also use Form SC1040TC, available at <a href="#">SC1040TC 2020</a> , to claim a credit for income taxes paid to another state. The filing status must be the same as the federal

*South Carolina*

	<p>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). South Carolina imposes income tax on individuals at graduated rates ranging from 0% to 7%. The Tax Rate Tables for 2020 can be found at <a href="#">SC1040TT_2020</a>.</p>
Residency	<p>Follow general residency rules. Beginning in tax year 2018, 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.</p> <p><b>South Carolina Resident:</b> If you enter the armed forces when you are a South Carolina resident, you do not lose your South Carolina residency status, even if you are absent from this state on military orders. You are subject to the same residency requirements as any other South Carolina resident and are required to file a South Carolina income tax return.</p> <p><b>Nonresident:</b> 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 Servicemember or spouse is taxable; file SC1040 with Schedule NR.</p>
Exemptions	<p>SC1040 excludes federal exemption amounts. South Carolina allows an additional personal exemption for each dependent younger than six years and for each taxpayer 65 years or older as of December 31, 2020.</p>
Military Pay	<p>Nonresident 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 exempt from South Carolina income tax.</p>
Spouses and Community Property	<p>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”).</p> <p>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.</p>
Income Exclusions	<p>May exclude Social Security income. Retirement income paid by the United States government for service in the Reserves or National Guard is not taxed for South Carolina purposes.</p>
Income Deductions	<p>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.</p>
Capital Gains/Losses	<p>Taxed as ordinary income (per federal rules), but with a deduction of 44% of net long-term capital gain.</p>
Retirement Income	<p>For 2020, a taxpayer under the age of 65 may deduct up to \$17,500 of military retirement pay, provided that this taxpayer earned other South Carolina income (which includes wages, but not income from gambling, interest, Social Security benefits, or unemployment compensation). For 2020, a taxpayer who is age 65 and older may deduct up to \$30,000 of</p>

## South Carolina

	military retirement income from South Carolina income, and there is no requirement that the taxpayer have other earned income.
Deadline/Extensions	<p>April 15, 2021. As an incentive to file electronically, taxpayers using an online filing option have until May 1, 2021 to file and pay any balance due without penalty or interest. Applications for extensions are due April 15, 2021. Go to <a href="http://dor.sc.gov/MyDORWAY">dor.sc.gov/MyDORWAY</a>; alternatively, complete Form SC 4868 and mail to:</p> <p>South Carolina Department of Revenue Income Tax Columbia, SC 29214-0013.</p> <p>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 interest and a penalty of 5%. 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; do not need to send South Carolina a copy of the federal form by the due date of the tax return.</p>
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, e.g. if MFS-FED then MFS-SC, even if the spouse is a non-resident.
Same Sex Marriage	Per the Supreme Court in <i>Obergefell v. Hodges</i> , 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](http://www.southdakota.gov/revenue)

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## TENNESSEE – NO STATE EARNED INCOME TAX

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

**Phone:** (615) 253-0600, (800) 342-1003

**Website:** [Tennessee Department of Revenue](http://www.tn.gov/revenue)

*Tennessee has no tax on earned income, only the “Hall Income Tax,” which applies to interest from bonds and notes and dividends from stock. See Hall Income Tax guidance.*

**Special Military Processing:** None

**Due Date:** April 15, 2021 for calendar year tax returns. If a taxpayer’s tax year is something other than the calendar year, taxpayer must include its fiscal year beginning and end dates; return is due by the 15<sup>th</sup> day of the fourth month following the end of the fiscal year).

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

Who Files?	The State of Tennessee requires a person to file a return if their legal domicile is in Tennessee and their taxable interest and dividend income exceeded \$1,250 single or \$2,500 if married filing jointly. A person who moved into or out of Tennessee during the year and whose taxable interest and dividend income during the period of Tennessee residency exceeded the above levels is required to file. A person whose legal domicile is another state, but who maintained a residence in Tennessee for more than six months of the year and who taxable interest and dividend income exceeded the above levels is required to file.
	Military personnel and full-time students who have legal domicile in another state are not required to file.
Tax Rate:	3% of interest/dividend income (this tax is to phase out by 2021).
Miscellaneous:	Effective January 1, 2015, persons over 65 years of age with total income less than \$37,000 for a single filer or \$68,000 for joint filers exempt from tax.
	A Servicemember who owes the Hall income tax has 180 days following the conclusion of his or her deployment to a combat zone, or 180 days after he or she is transferred from the combat zone, to file and pay taxes due.
Same-Sex Marriage:	Per the Supreme Court in <i>Obergefell v. Hodges</i> , June 26, 2015, same-sex married filers have same filing options as heterosexual married filers.

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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](#)

**Web site:** [Utah State Tax Commission](#)

**Taxpayer Help:** (801) 297-2200 or 1-800-662-4335, [taxmaster@utah.gov](mailto:taxmaster@utah.gov)

**Refund:** [Refund Methods and Information](#)

**Advocate:** The Utah Taxpayer Advocate Service (801) 297-7562, (800) 662-4335, [taxpayeradvocate@utah.gov](mailto:taxpayeradvocate@utah.gov)

### State filing addresses:

***Payment enclosed:***

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

***Refund expected or no payment:***

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

<p>What's new</p>	<p><b>Utah Tax Rate:</b> The 2018 Utah Legislature passed HB 293, lowering the state individual income tax rate from 5% to 4.95%. For 2020 the income tax rate remains at 4.95%.</p> <p><b>Solar Energy Systems Phase-out:</b> The 2018 Utah Legislature passed SB 141, phasing out the Renewable Residential Energy Systems Credit for solar panels starting in 2018. The maximum credit for solar power systems installed on or after January 1, 2018, but on or before December 31, 2020 is \$1,600.</p> <p><b>COVID-19 Grants and Loans:</b> The 2020 legislature passed SB 6005, creating a subtraction from income for federally-funded COVID-19 grant funds and forgiven loans that are included in adjusted gross income.</p> <p><b>Qualified Retirement Plan Distribution:</b> The 2020 legislature passed HB 3003, creating a subtraction from income for certain distributions from a qualified retirement plan.</p>
<p>E-File/Paper Copy Information</p>	<p><b>E-Filing:</b> Go to <a href="#">Online Filing</a>. Electronically filed returns do not usually require sending paper copy of documents to the Tax Commission.</p> <p><b>Paper Filing:</b> Send the following with your Utah Return: TC-40 page 3, TC-40A, TC-40B, TC-40C, 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.</p>

**Vermont**

	<p>Also attach TC-40LIS if you are a building project owner of a low-income housing unit. Also attach federal form 8379 if you are claiming relief as an injured spouse. Also pay any return amount due at <a href="http://tap.utah.gov">tap.utah.gov</a>. If paying by check or money order, include form TC-547.</p> <p><b>Keep:</b> Do not submit supporting documentation, including your federal return, worksheets, and credit schedules (other than Utah schedules TC-40A, TC-40B, TC-40C, 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.</p>
<p>Who must file?</p>	<p>You must file a Utah individual income tax return if:</p> <ol style="list-style-type: none"> <li>1. You are a Utah resident or part-year resident who must file a federal income tax return;</li> <li>2. You are a nonresident with federal gross income from Utah sources who must file a federal return; and</li> <li>3. You want a refund of overpaid income tax.</li> </ol> <p>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.</p>
<p>What forms to file?</p>	<p>All taxpayers may use Form <a href="#">TC-40</a>. Part-year residents and nonresidents use both TC-40 and <a href="#">TC-40B</a>.</p>
<p>Residency</p>	<p>You are domiciled in Utah if:</p> <p><b>Test 1</b></p> <ol style="list-style-type: none"> <li>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 the custodial parent.</li> <li>2. You or your spouse is enrolled as a resident student in a Utah state institution of higher education.</li> </ol> <p><b>Test 2</b></p> <p>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:</p> <ol style="list-style-type: none"> <li>1. claims a residential exemption for a primary residence under UC §59-2, Property Tax Act,</li> <li>2. voted in Utah during the taxable year and were not registered to vote in another state during that time, or</li> <li>3. file a Utah income tax return as a full-year or part-year resident.</li> </ol> <p><b>Test 3</b></p> <p>Even if you do not meet any of the conditions above, you are still domiciled in Utah if:</p> <ol style="list-style-type: none"> <li>1. either you or your spouse has a permanent home in Utah to which either of you intend to return after being absent; and</li> <li>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.</li> </ol> <p>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 <a href="#">TC40 Instructions</a>, pg. 3.</p> <p>The nonresident spouse of a nonresident Servicemember may be exempt from the Utah income tax under certain conditions. See Spouses and Community Property Below.</p>

**Vermont**

Exemptions/	The personal exemption is \$590 per dependent you were allowed to claim on your federal return for the federal tax credit. See <a href="#">TC40 Instructions</a> , 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 <a href="#">TC40 Instructions</a> , pg. 8.
Military Pay	<p>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.</p> <p>The active duty military wages of a Utah nonresident service member may be deducted from his or her federal income on the Utah return.</p> <p>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 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.</p> <p>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.</p>
Spouses and Community Property	<p>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”).</p> <p>Nonresident Military Spouse Income: All income of a service member’s nonresident spouse is exempt from Utah tax <u>only if</u>: (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.</p>
Survivor Benefits	<p><b>Military Survivor Benefits Credit:</b> The 2016 Utah Legislature passed HB 233, creating a non-apportionable, nonrefundable credit for certain surviving spouses or dependent children of deceased military members who have received military survivor benefits.</p> <p>A surviving spouse or dependent child 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 5%. The tax credit may not be carried forward or back.</p>
Tax Rate	4.95%
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	May itemize or take standard deduction, but must follow federal election. Standard deduction amounts are the same as federal amounts. <a href="#">TC40 Instructions</a> .

**Vermont**

Capital Gains/Losses	See <a href="#">TC 40 Instructions</a> , pg. 17 for information on Capital Gains Transaction Credit.
Retirement Income	For information on Retirement Credit see <a href="#">TC40 Instructions</a> , pg. 17.
Deadline/Extensions	<p>April 15, 2021, if you file on a calendar year basis. 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.</p> <p>Utah automatically provides an automatic extension of six months to file your Utah return. There is no form needed to obtain this extension. <b>The Utah extension is an extension to file the tax return, not to pay tax amounts due.</b> Prepayment of 90% of 2020 Utah tax due, 100% of your 2019 tax liability, <u>or</u> 90% of your 2020 tax due if you did not have 2019 Utah tax liability or this is your first year filing, is required by original due date to avoid late payment penalties and interest. See TC-40 Instructions.</p> <p>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 <a href="mailto:combatzone@utah.gov">combatzone@utah.gov</a> and provide name, stateside address, date of birth, and date of deployment to the combat zone. A servicemember, 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.</p>
Miscellaneous	<p>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.</p> <p>Sales and use tax rates vary throughout Utah. Use the Use Tax Rate Chart on page 10 of <a href="#">TC40 Instructions</a>. There is a credit available for sales or use tax paid to another state (but not to a foreign country).</p>
Same Sex Marriage	Same-sex married filers have same filing options as heterosexual married filers.

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## VERMONT

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

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

**General Information:** (802) 828-2865, (802) 828-2505,  
[tax.individualincome@vermont.gov](mailto:tax.individualincome@vermont.gov)  
**Website:** [Department of Taxes Webpage](#)  
**Forms:** [Forms Webpage](#), (802) 828-2515, Toll Free: (855) 297-5600,  
**Refund Status:** [Refund Status Webpage](#), (802) 828-2865, Toll Free:  
 (866) 828-2865,  
**Electronic Filing:** [MyVTax - Free-File](#)  
**Taxpayer Advocate:** (802) 828-6848, [tax.taxpayeradvocate@vermont.gov](mailto:tax.taxpayeradvocate@vermont.gov)

### State filing addresses:

***Payment enclosed:***

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

***Refund expected or no payment:***

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

E-File Information	E-file available and free software available for Federal and Vermont Tax filing. See <a href="#">File and Pay</a> , and the <a href="#">Free-File</a> page. Retain Form VT-8879 for three years. There also is an Armed Forces Tax Council (all military branches) and OJAG, Code 16 (Navy) requirement to retain this form and necessary documents until December 31 <sup>st</sup> of the year the return was filed.
Who must file?	You must file if: (1) Regardless of residency status, you have 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 gross income of more than \$1,000. Read 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 <a href="#">IN-111</a> . (see <a href="#">Income Tax Form and Instructions</a> ). Part- year residents or nonresidents, as well as any resident wishing to exempt their military pay from Vermont taxation, must also use <a href="#">IN-113</a> to apportion Vermont income (see <a href="#">IN-113 instructions</a> ).
Residency	See <a href="#">Who Needs to File</a> . 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

	<p>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 <a href="#">Department Regulation 1.5811(11)(A)(i)</a>.</p> <p>Where one spouse is a Vermont resident and the other a nonresident with no Vermont income, the spouses may file separately, even if they filed joint federal return. Must also complete a Vermont-only Federal return as if filed MFS and attached to Vermont return. Exemptions and deductions must be reasonably allocated (i.e., the Vermont-only MFS return cannot take all exemptions, etc.)</p> <p><b>Required Vermont School District Code:</b> For school district codes go to the <a href="#">School Codes</a> page.</p> <p><b>Vermont Residents:</b> Use the 3-digit school district code for your residence on April 1 this year if you are a homeowner, or last December 31 if you are a renter.</p> <p><b>Nonresidents:</b> Enter 999 as your school district code.</p>
Exemptions	<p>Enter on form IN-111 the number of exemptions claimed on your federal return or your recomputed federal return.</p> <p>Exemptions specific to military service members and veterans may be <a href="#">found here</a>.</p> <p><b>Homestead Declaration:</b> If you are a Vermont resident, you must declare (by filing form HS-122 by April 15) 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.</p>
Military Pay	<p>See <a href="#">IN-113 instructions</a>. 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 Form IN-113.</p> <p>Must 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.</p>
Spouses and Community Property	<p>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”).</p> <p>Under the Federal Military Spouses Residency Relief Act, a spouse of a service member may be exempt from Vermont income tax on income from services performed there if: (1) the service member is present in Vermont in</p>

**Vermont**

	<p>compliance with military orders; (2) the spouse is there solely to be with the service member; and (3) the spouse maintains domicile in another state.</p>
Income Exclusions	See Form IN-113 for Vermont adjustments to income.
Capital Gains/Losses	<p>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 also <a href="#">IN-153 instructions</a>) to calculate the capital gains exclusion for 2020.</p>
Retirement Income	File form IN-113 to apply for exemption for railroad retirement income.
Deadline/Extensions	<p>Due April 15 each year. To get a six-month extension of time to file your return, file form IN-151, "Application for Extension of Time to File Form IN-111," on or before the due date. Otherwise, a \$50 penalty applies. Interest in tax owed would apply in any case because an extension only allows more time to file the return.</p> <p>Military personnel do not need to file a request for extension of time form to file an income tax return to receive the combat zone extension. The extension for an income tax return also applies to the military personnel's spouse. Put in large, legible writing at the top of the form "<b>ACTIVE DUTY COMBAT ZONE</b>" and the date of deployment and the date combat zone service ended or hospital discharge occurred. Combat Zone Duty</p> <p>VT adopted the provisions of Section 7508 of the Federal Internal Revenue Code that extends the time to file an income tax return without penalty to</p> <ol style="list-style-type: none"> <li>1. 180 days after the last day of qualifying combat zone service; or</li> <li>2. 180 days after the last day of any continuous qualified hospitalization for injury received from service in the combat zone.</li> </ol>
Data requested to prevent fraud	<p><b>Information from Driver's License or State-Issued ID Card</b></p> <p>The State of Vermont requests, though does not require additional information (i.e., driver's license or 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.</p>
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 Department of Taxation  
 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 Department of Taxation](http://tax.virginia.gov)  
**Forms:** [Virginia Tax Forms](http://tax.virginia.gov/forms)  
**Online Services:** (804) 367-8031, [Online Services](http://tax.virginia.gov/online-services)  
**Refund status:** 804-367-2486, [Where Is My Refund Webpage](http://tax.virginia.gov/refund)

### 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	Tax sites must retain VA 8453, a copy of your return, and all supporting documents (e.g., W-2, Forms 1099, financial statements, contacts, cancelled checks, bank statements, sales receipts) for three years. See <a href="#">Recordkeeping Requirements</a> . Mail rejected returns to regular mailing address (different for each county in VA, see <a href="#">Form 760 Instructions</a> .)  There are 3 e-File options to choose from – VA free-File, paid e-File, and Free Fillable Forms. See <a href="https://tax.virginia.gov/individual-income-tax-filing">https://tax.virginia.gov/individual-income-tax-filing</a> .
Who must file?	You must file if your Adjusted Gross Income (AGI), which may differ from your federal AGI (see <a href="#">Form 760</a> ), meets the following threshold: single, \$11,950; married, filing a joint or combined return, \$23,900; married, filing separately, \$11,950. Generally, this applies regardless of residency status, though certain exceptions apply to nonresidents of Virginia who reside in Kentucky, the District of Columbia, Maryland, Pennsylvania, and West Virginia.
Residency	Generally, you are considered a resident for tax purposes if Virginia is your domicile (“domiciliary resident”) or you were physically present in Virginia for more than 183 days during the taxable year (“actual resident”). Exception: you will not be considered an “actual resident” if you are a member of the armed forces, in which case, you could be taxed as a resident only if you are domiciliary resident.
What forms to file?	All forms can be found at <a href="#">VA Forms Webpage</a> . For residents, file Form 760. For Part- Year residents, file <a href="#">Form 760PY</a> . For nonresidents, file <a href="#">Form 763</a> .

## Virginia

	See page 6 of instructions for exceptions for nonresidents of KY, D.C., MD, PA, WV: <a href="#">Form 760 Instructions</a> . The spouse or dependent of a member of the armed forces must determine his or her own residency status and filing obligations even if filing a joint federal return. See page 6 of <a href="#">Form 760 Instructions</a> .
Exemptions	\$930 per person generally (yourself, your spouse, and your dependents), and \$800 per person for blindness and age of 65 years or older as January 1, 2021.
Military Pay	<p>Military personnel stationed inside or outside Virginia, whose 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.</p> <p>National Guard of Virginia of paygrade no higher than O3 (Captain) may exclude up to \$3,000 of their income for such service; if they were on active duty for at least 90 consecutive days during the taxable year, they may qualify for the military basic pay deduction of \$15,000.</p> <p>Military personnel on active duty service in a combat zone or a qualified hazardous duty area may subtract their combat or hazardous duty pay, to the extent that the pay was included in federal adjusted gross income and not otherwise subtracted, deducted or exempted. See <a href="#">Military Tax Tips</a> for further information.</p>
Spouses and Community Property	<p>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 pertinent community property state. See also IRS Publication 555, "Community Property").</p> <p>When one spouse is a resident and the other a nonresident, they may <b>not</b> file a joint return. Spouses filing jointly may use Spouse Tax Adjustment, which adjusts tax-rate disadvantage from joint filing.</p> <p>Under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act, a spouse of a military Servicemember may be exempt from Virginia income tax on wages if (i) the Servicemember is present in Virginia in compliance with military orders; (ii) the spouse is present in Virginia solely to be with the Servicemember; and (iii) they both must maintain the same non-Virginia domicile state.</p>
Rates	<p>Rates are as following for taxable income in the following margins, regardless of filing status:</p> <ul style="list-style-type: none"> <li>• 2% up to \$3,000;</li> <li>• 3% from \$3,001 to \$5,000;</li> <li>• 5% from \$5,001 to \$17,000; and</li> <li>• 5.75% for income over \$17,000.</li> </ul>
Income Exclusions	If you or your spouse were born on or before January 1, 1956 you may qualify to claim an age deduction of up to \$12,000 each for 2020. The age deduction you may claim depends upon your birth date, filing status, and income. See pages 8-10 of <a href="#">Form 760 Instructions</a> .
Deductions	If you claimed the standard deduction on your federal return, you must do so on your Virginia return (i.e., Single: \$4,500; Married Filing Jointly or combined: \$9,000; Married Filing Separately: \$4,500). Itemized deductions follow Federal Schedule A, with a subtraction for state and local income tax paid.

## Virginia

Capital Gains/Losses	Per federal rules, taxed (after reduction for long-term gains) as ordinary income.
Retirement Income	Follows federal rules.
Deadline/Extensions	<p>May 1, 2021. If the due date falls on a Saturday, Sunday or legal holiday, you may file your tax return on the next business day.</p> <p>If you are stationed outside the United States or Puerto Rico on the date your return is due (May 1), the due date for filing and payment of your Virginia income tax is automatically extended to July 1, 2021. When filing under this provision fill in the “Overseas on due date” oval at the top of your return, and attach a statement explaining that you were out of the country.</p> <p><u>Combat zone services:</u> Qualifies either for the same extensions in filing and payment granted by the IRS, plus 15 days, or an extension from the due date of one year, whichever leads to a later date. All extensions to military personnel also apply to their spouses.</p> <p>Service members who claim this extension should write “Combat Zone” at the top of their tax returns and associated envelopes and notices.</p> <p><u>Noncombat service outside of U.S.:</u> Qualifies for an extension of the due date for filing and payment to expire 90 days after the completion of deployment. Service members who claim this extension should write “Overseas Noncombat” at the top of their tax returns and on the filing envelopes.</p>
Locality Code	Use the list on page 43 and 44 of <a href="#">Form 760 Instructions</a> to look up the 3-digit code for the locality in which you lived on January 1, 2021. Enter the corresponding number in the boxes provided on Form 760.
Same-Sex Marriage	Per the Supreme Court in <i>Obergefell v. Hodges</i> , 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 1071  
 Charleston, WV 25324-1071

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

**General Information:** (800) 982-8297  
**Forms:** (304) 558-3333 ; [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 <a href="#">E-file</a> 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 \$25,000 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 <a href="#">Form IT-140 and Instructions</a> . 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 <a href="#">Form IT-140 and Instructions</a> .
Residency	Follows ordinary residency rules, except that if you are a resident of a neighboring 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

## West Virginia

	<p>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 who have the intent to become West Virginia residents are considered full year or part-year residents. A full year nonresident is an individual who is: a resident of another state who does not maintain a physical presence within West Virginia and does not spend more than 183 days of the taxable year within West Virginia; or a resident of West Virginia who spends less than 30 days of the taxable year in West Virginia, and maintains a permanent place of residence outside West Virginia.</p> <p>Spouses who filed joint federal returns may file a joint West Virginia return or separate West Virginia return; however, those who filed separate federal return must file separate West Virginia return.</p> <p>Eligible spouses wishing to claim this exemption from income tax may file a revised <a href="#">Form IT-104</a> with the spouse's employer and must also attach a copy of their "spouse military identification card" when providing this form to their employer.</p> <p>Any refunds for taxable year 2020 may be claimed on a properly filed IT-140 indicating "Non Resident Military Spouse" above the title on the first page.</p> <p>Nonresident military service members and their spouses may be liable for West Virginia income tax on other types of West Virginia income such as business income, interest income, unemployment compensation, etc. These types of income are reported on the Schedule A (see page 17 of the <a href="#">IT-140 Instruction</a>).</p>
Exemptions	<p>The West Virginia personal exemption allowance is \$2,000 per allowable exemption or \$500 for zero exemptions. This exemption increases by \$8,000 per taxpayer that is at least 65 years old. 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.</p>
Military Pay	<p>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).</p> <p>Military income received for National Guard or Armed Forces Reserves called to duty pursuant to an Executive Order is not taxable on the West Virginia return. This income is shown on <a href="#">Schedule M</a>, line 34, as a decreasing modification to the federal</p>
	<p>adjusted gross income. A copy of the military orders must be included with the return.</p> <p>A modification to taxable income of up to \$2,000 is allowed for military retirement pay (in addition to other pensions and annuities).</p>
Spouses and Community Property	<p>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").</p> <p>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</p>

## West Virginia

	<p>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.</p> <p>Eligible spouses wishing to claim this exemption from income tax may file a revised <a href="#">Form IT-104</a> with the spouse's employer and must also attach a copy of their "spousal military identification card" when providing this form to their employer.</p> <p>Any refunds for taxable year 2020 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.</p> <p>Nonresident military service members and their spouses may be liable for West Virginia income tax on other types of West Virginia income such as business income, interest income, unemployment compensation, etc. These types of income are reported on the Schedule A (see the <a href="#">IT-140 Instruction Booklet</a>).</p>
Rates	<p>Rates are as following for taxable income in the following margins, regardless of filing status:</p> <ul style="list-style-type: none"> <li>• up to \$10,000, 3% of taxable income;</li> <li>• at least \$10,000 but less than \$25,000: \$300 + 4% of excess over \$10,000;</li> <li>• at least \$25,000 but less than \$40,000: \$900 + 4.5% of excess over \$25,000;</li> <li>• at least \$40,000 but less than \$60,000: \$1,575 + 6% of excess over \$40,000;</li> <li>• at least \$60,000: \$2,775 + 6.5% of excess over \$60,000</li> </ul>
Income Exclusions	<p>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 instructions.</p>
Income Deductions	<p>West Virginia has no standard or its own itemized deductions. See instructions to Schedule M.</p>
Capital Gains/Losses	<p>Taxed as ordinary income; follows federal rules for inclusion and deduction.</p>
Deadline/Extensions	<p>Due April 15, 2021. 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.</p>
Same Sex Marriage	<p>Per the Supreme Court in <i>Obergefell v. Hodges</i>, June 26, 2015, same-sex married filers have same filing options as heterosexual married filers.</p>

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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) 266-2468

### Website:

[WI Department of Revenue](#)

### Forms:

(608) 266-1961;

[2020 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 Email contact for e-filing: <a href="mailto:DORElectronicFiling@wisconsin.gov">DORElectronicFiling@wisconsin.gov</a> ; Fax to E-Filing Unit: (608) 267-1030 E-File Main: <a href="#">E-File Webpage</a> 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 <a href="#">Individual Income Tax Filing Requirements</a> .
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, 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. 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 <a href="#">Military Members - FAQ</a> For questions about domicile, see <a href="#">1NPR Instructions</a> 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).

## Wisconsin

	<p>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: <a href="#">Military Members – FAQ #7-9</a>.</p>
Exemptions	\$700 per person (an additional \$250 for taxpayer or taxpayer’s spouse if over 65).
Military Pay	<p>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. If you were a member of the Reserves or National Guard and served on active duty, you may subtract any military pay that is included on your W-2 and was:</p> <ul style="list-style-type: none"> <li>• Received from the federal government,</li> <li>• Received after being called into active federal service or into special state service authorized by the federal Department of Defense, and</li> <li>• Paid to you for a period of time during which you were on active duty.</li> </ul> <p>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) or 10 U.S.C. § 12304 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.</p> <p>For more information, see the “Frequently Asked Questions” regarding military income tax at: <a href="#">Military Members - FAQ</a></p>
Armed Forces Member Credit	<p>A member of the U.S. armed forces on active duty who receives military pay from the federal government <b>while stationed outside the United States</b> may qualify for the armed forces member credit. The tax credit equals the amount of military pay for services performed while stationed outside the United States, up to a maximum credit of \$300. If both spouses of a married couple filing jointly receive pay for military service outside the country, each may claim the \$300 credit. More <a href="#">info here, at page 25</a>.</p> <p>Exception: You may not claim the armed forces member credit if you were a member of the Reserves or National Guard and claimed an exclusion from income for your active duty military pay.</p>
Military member survivors	<p><b>Combat zone related death.</b> If you are filing a return for an individual who died in 2020 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, <i>Report of Casualty</i>, to the return, along with Federal Form 1040 and all Forms W-2. (<b>Note</b> For persons who died in 2020 as a result of service in a combat zone, the income subtraction also applies for 2019 if the service member did not previously file a 2019 income tax return). See <a href="#">Schedule M Instructions</a> Line 42.</p> <p><b>Veterans and Surviving Spouses Property Tax Credit:</b> 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 <a href="#">Form 1 Instructions</a>. (Note: If you claim the veterans and surviving spouses</p>

## Wisconsin

	property tax credit, you or your spouse may not claim the school property tax credit, homestead credit, or farmland preservation credit.)
Rates	See the 2020 Tax Table at page 36 of the <a href="#">Form 1 Instructions</a> .
Income Exclusions	A full list of subtractions from income may be found on <a href="#">Schedule SB Instructions</a> .
Income Deductions	Standard Deduction varies with income. Does not follow all federal rules; see the 2020 Standard Deduction Table on page 34 of the <a href="#">Form 1 Instructions</a> .
Capital Gains/Losses	If your federal adjusted gross income includes capital gains and/or losses, you must complete <a href="#">Schedule WD</a> .
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 <a href="#">Schedule SB</a> , and see Schedule SB Instructions at p. 6.
Deadline/Extensions	Due April 15, 2021. 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 “Special conditions” section to the right of the Filing Status section on page 1 or Form 1).
Filing requirements based on Federal Filing Status	Servicemembers: 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 <i>Obergefell v. Hodges</i> , 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.

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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](mailto:dor@wyo.gov), [dor\\_taxability@wyo.gov](mailto:dor_taxability@wyo.gov)

**Website:**

[Department of Revenue](#)

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