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Alabama

www.revenue.alabama.gov

Forms and instructions:

Online www.revenue.alabama.gov/forms

Request tax assistance:

Call..... 334-242-1170

2025 Filing Requirements

Residents. Individuals must file if:

| | |
|--------------------------|--------------------------------------|
| <i>Filing status is:</i> | <i>And gross income is at least:</i> |
| Single..... | \$ 4,500 |
| Head of Family..... | 8,200 |
| MFJ..... | 11,500 |
| MFS..... | 5,750 |

Part-year residents. Individuals must file if:

| | |
|--------------------------|--|
| <i>Filing status is:</i> | <i>And gross income while an Alabama resident is at least:</i> |
| Single..... | \$ 4,500 |
| Head of Family..... | 8,200 |
| MFJ..... | 11,500 |
| MFS..... | 5,750 |

Nonresidents. Individuals must file if:

| | |
|--------------------------|--|
| <i>Filing status is:</i> | <i>And gross income from Alabama sources exceeds:</i> |
| Single, MFS..... | \$1,500 × Alabama percentage of adjusted total income. |
| Head of Family, MFJ..... | \$3,000 × Alabama percentage of adjusted total income. |

Gross income. Gross income includes all income except income specifically exempted by Alabama state law.

Alabama Income Tax Forms

Residents and part-year residents. Form 40, *Alabama Individual Income Tax Return—Residents & Part-Year Residents*.

Nonresidents (and part-year residents who receive Alabama-source income while a nonresident). Form 40NR, *Alabama Individual Income Tax Return—Nonresidents Only*.

2025 Alabama Tax Rate Schedule

Single, MFS, Head of Family. If taxable income is:

| | | | |
|----------------|------|---------------|-------|
| \$ 0 to 500 | × 2% | minus \$ 0.00 | = Tax |
| 501 to 3,000 | × 4% | minus 10.00 | = Tax |
| 3,001 and over | × 5% | minus 40.00 | = Tax |

MFJ. If taxable income is:

| | | | |
|----------------|------|---------------|-------|
| \$ 0 to 1,000 | × 2% | minus \$ 0.00 | = Tax |
| 1,001 to 6,000 | × 4% | minus 20.00 | = Tax |
| 6,001 and over | × 5% | minus 80.00 | = Tax |

City and Local Taxes

Various cities and counties in Alabama have occupational taxes ranging from 0.5% to 2.0%. The taxes are withheld from employee wages. For rate information, go to www.almonline.org/TaxRates.aspx.

Return Mailing Addresses

| | |
|---------------------------------|---|
| Form 40 or 40NR..... | Alabama Department of Revenue Refund P.O. Box 154, Montgomery AL 36135-0001 |
| Form 40 or 40NR with Form 40V.. | Alabama Department of Revenue Payment included P.O. Box 2401, Montgomery AL 36140-0001 |
| Form 40 or 40NR..... | Alabama Department of Revenue No refund or payment P.O. Box 327469, Montgomery AL 36132-7469 |

Extension Information

Alabama allows an automatic extension to October 15 without filing an application. To make a payment, use Form 40V, *Individual Income Tax Payment Voucher*.

Extension Payment Mailing Address

Form 40V Alabama Department of Revenue
P.O. Box 327467, Montgomery AL 36132-7467

Alaska

<https://tax.alaska.gov>

Forms and instructions:

Online <https://tax.alaska.gov/programs/forms.aspx>

Request tax assistance:

Call 907-465-2320

2025 Filing Requirements

The state of Alaska does not have an individual income tax.

Arizona

<https://azdor.gov>

Forms and instructions:

Online <https://azdor.gov/forms>

Request tax assistance:

Call 602-255-3381

Toll-Free 800-352-4090

2025 Filing Requirements

Residents and part-year residents. Individuals must file if:

| | |
|--------------------------|---------------------------------------|
| <i>Filing status is:</i> | <i>And gross income is more than:</i> |
| Single, MFS | \$ 15,750 |
| MFJ | \$ 31,500 |
| HOH | \$ 23,625 |

Community property state. Arizona is a community property state. For more information, see *Community Property*, page 14-4.

Nonresidents. Nonresidents must prorate the thresholds above by a ratio of Arizona gross income to federal AGI.

Gross income. Exclude income Arizona law does not tax, such as interest from U.S. government obligations, Social Security benefits, railroad retirement benefits, active-duty military pay, pay received for active service as a member of the Reserves or National Guard, and military retirement pay.

Arizona Income Tax Forms

Residents. Form 140, *Resident Personal Income Tax Return*.

Part-year residents. Form 140PY, *Part-Year Resident Personal Income Tax Return*.

Nonresidents. Form 140NR, *Nonresident Personal Income Tax Return*.

2025 Arizona Tax Rate

Income tax rate 2.5%

Return Mailing Addresses

Without payment Arizona Department of Revenue
P.O. Box 52138, Phoenix AZ 85072-2138

With payment Arizona Department of Revenue
P.O. Box 52016, Phoenix AZ 85072-2016

Extension Information

Taxpayers must pay at least 90% of tax liability by the return's original due date to avoid an extension underpayment penalty. To receive an automatic extension to October 15:

- File Form 204, *Application for Filing Extension*, and check box 82F on the Arizona return, or
- File Form 4868 with the IRS and check box 82F on the Arizona return.

Extension Mailing Addresses

Form 204 Arizona Department of Revenue
Without payment P.O. Box 52138, Phoenix AZ 85072-2138

Form 204 Arizona Department of Revenue
With payment P.O. Box 29085, Phoenix AZ 85038-9085

Arkansas

www.arkansas.gov/incometax

Forms and instructions:

Online www.dfa.arkansas.gov/office/taxes/income-tax-administration/individual-income-tax/forms

Request tax assistance:

Call 501-682-1100

Toll-free 800-882-9275

2025 Filing Requirements

Residents. Individuals must file if:

| | |
|-------------------------------------|----------------------------------|
| <i>Filing status is:</i> | <i>Gross income is at least:</i> |
| Single..... | \$ 14,644 |
| HOH with 0 or 1 dependents | \$ 20,821 |
| HOH with 2 or more dependents..... | 24,819 |
| MFJ with 0 or 1 dependents | \$ 24,696 |
| MFJ with 2 or more dependents..... | 28,723 |
| MFS | \$ 9,470 |
| QSS with 0 or 1 dependents..... | \$ 20,821 |
| QSS with 2 or more dependents | 24,819 |

Part-year residents. Individuals must file if they receive any gross income while Arkansas residents.

Nonresidents. Individuals must file if they receive any gross income from Arkansas sources.

Gross income. Gross income includes all income except income specifically exempted by Arkansas law. **Exception:** The \$6,000 exemptions on retirement income, military active-duty income, and military retirement income are included in gross income.

Arkansas Income Tax Forms

Residents. Form AR1000F, *Arkansas Individual Income Tax Return Full Year Resident*.

Part-year and nonresidents. Form AR1000NR, *Arkansas Individual Income Tax Return Nonresident and Part Year Resident*.

2025 Arkansas Tax Rate Schedule

All Filing Statuses. If taxable income is:

| | |
|------------------|--------|
| \$ 0 to 5,599 | No Tax |
| 5,600 to 11,199 | × 2.0% |
| 11,200 to 15,999 | × 3.0% |
| 16,000 to 26,399 | × 3.4% |
| 26,400 and over | × 3.9% |

Return Mailing Addresses

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

Tax due/no tax Arkansas State Income Tax
P.O. Box 2144, Little Rock AR 72203-2144

Extension Information

- To receive an automatic extension to November 15, file Form 4868 with the IRS and check the box on the Arkansas return.
- If a federal extension is not filed or additional tax is due, file Form AR1055-IT, *Request for Extension of Time for Filing Individual Income Tax Returns*, and check the box on the Arkansas return.

Extension Mailing Address

Form AR1055-IT Individual Income Tax Section
Attn: Extension
P.O. Box 8149, Little Rock AR 72203-8149

California

www.ftb.ca.gov

Forms and instructions:

Call..... 800-338-0505
 Write..... Tax Forms Request Unit MS D120
 Franchise Tax Board
 P.O. Box 307, Rancho Cordova CA 95741-0307
 Online www.ftb.ca.gov/forms

Request tax assistance:

Call..... 800-852-5711
 Tax Practitioners..... 916-845-7057

2025 Filing Requirements

Residents and part-year residents. Individuals must file if:

California gross income (gross income from all sources) is more than:

| Number of dependents: | 0 | 1 | 2 or more |
|-------------------------|-----------|----------|-----------|
| Single, HOH, or QSS/RDP | | | |
| Under age 65 | \$ 22,941 | \$38,774 | \$50,649 |
| Age 65 or over | 30,591 | 42,466 | 51,966 |

Married/RDP filing jointly or Married/RDP filing separately

| | | | |
|---|-----------|----------|----------|
| Under age 65 (both spouses/RDPs) | \$ 45,887 | \$61,720 | \$73,595 |
| Age 65 or older (one spouse/RDP) | 53,537 | 65,412 | 74,912 |
| Age 65 or older (both spouses/RDPs) | 61,187 | 73,062 | 82,562 |

Or, California AGI (federal AGI modified by California adjustments) is more than:

| Number of dependents: | 0 | 1 | 2 or more |
|-------------------------|-----------|----------|-----------|
| Single, HOH, or QSS/RDP | | | |
| Under age 65 | \$ 18,353 | \$34,186 | \$46,061 |
| Age 65 or over | 26,003 | 37,878 | 47,378 |

Married/RDP filing jointly or Married/RDP filing separately

| | | | |
|---|-----------|----------|----------|
| Under age 65 (both spouses/RDPs) | \$ 36,711 | \$52,544 | \$64,419 |
| Age 65 or older (one spouse/RDP) | 44,361 | 56,236 | 65,736 |
| Age 65 or older (both spouses/RDPs) | 52,011 | 63,886 | 73,386 |

RDP: Registered Domestic Partner

Taxpayers must also file if they owe any of the following.

- Tax on a lump-sum distribution.
- Tax on a qualified retirement plan, IRA, or MSA.
- Tax for children under age 19 or students under age 24 who have unearned income greater than \$2,700.
- Alternative minimum tax.
- Recapture taxes.
- Deferred tax on certain installment obligations.
- Tax on an accumulation distribution of a trust.

Gross income. Gross income does not include any adjustments or deductions.

Community property state. California is a community property state. For more information, see *Community Property*, page 14-4.

Nonresidents. Individuals must file if they have any California-source income and meet the above filing requirements.

Dependents. A dependent must file a return if California gross income or California AGI was more than the larger of:

- \$1,350, or
- Earned income plus \$450, up to \$5,706 (\$11,412 if MFJ, HOH, or QSS).

California Income Tax Forms

Resident. Form 540, *California Resident Income Tax Return*.

Nonresident and part-year resident. Form 540NR, *California Nonresident or Part-Year Resident Income Tax Return*.

2025 California Tax Rate Schedule

Single, Married/RDP Filing Separately. If taxable income is:

| | | | |
|--------------------|---------|-----------------|-------|
| \$ 0 to 11,079 | × 1.0% | minus \$ 0.00 | = Tax |
| 11,080 to 26,264 | × 2.0% | minus 110.79 | = Tax |
| 26,265 to 41,452 | × 4.0% | minus 636.07 | = Tax |
| 41,453 to 57,542 | × 6.0% | minus 1,465.11 | = Tax |
| 57,543 to 72,724 | × 8.0% | minus 2,615.95 | = Tax |
| 72,725 to 371,479 | × 9.3% | minus 3,561.36 | = Tax |
| 371,480 to 445,771 | × 10.3% | minus 7,276.15 | = Tax |
| 445,772 to 742,953 | × 11.3% | minus 11,733.86 | = Tax |
| 742,954 and over | × 12.3% | minus 19,163.39 | = Tax |

Married/RDP Filing Jointly, QSS/RDP. If taxable income is:

| | | | |
|----------------------|---------|-----------------|-------|
| \$ 0 to 22,158 | × 1.0% | minus \$ 0.00 | = Tax |
| 22,159 to 52,528 | × 2.0% | minus 221.58 | = Tax |
| 52,529 to 82,904 | × 4.0% | minus 1,272.14 | = Tax |
| 82,905 to 115,084 | × 6.0% | minus 2,930.22 | = Tax |
| 115,085 to 145,448 | × 8.0% | minus 5,231.90 | = Tax |
| 145,449 to 742,958 | × 9.3% | minus 7,122.72 | = Tax |
| 742,959 to 891,542 | × 10.3% | minus 14,552.30 | = Tax |
| 891,543 to 1,485,906 | × 11.3% | minus 23,467.72 | = Tax |
| 1,485,907 and over | × 12.3% | minus 38,326.78 | = Tax |

HOH. If taxable income is:

| | | | |
|----------------------|---------|-----------------|-------|
| \$ 0 to 22,173 | × 1.0% | minus \$ 0.00 | = Tax |
| 22,174 to 52,530 | × 2.0% | minus 221.73 | = Tax |
| 52,531 to 67,716 | × 4.0% | minus 1,272.33 | = Tax |
| 67,717 to 83,805 | × 6.0% | minus 2,626.65 | = Tax |
| 83,806 to 98,990 | × 8.0% | minus 4,302.75 | = Tax |
| 98,991 to 505,208 | × 9.3% | minus 5,589.62 | = Tax |
| 505,209 to 606,251 | × 10.3% | minus 10,641.70 | = Tax |
| 606,252 to 1,010,417 | × 11.3% | minus 16,704.21 | = Tax |
| 1,010,418 and over | × 12.3% | minus 26,808.38 | = Tax |

Additional tax for high income. Taxpayers pay an additional 1% Behavioral Health Services tax on taxable income over \$1 million.

Return Mailing Addresses

Refund or Franchise Tax Board
 no tax due P.O. Box 942840, Sacramento CA 94240-0001
 Balance due Franchise Tax Board
 P.O. Box 942867, Sacramento CA 94267-0001

Extension Information

California allows an automatic extension to October 15 without filing an application. To make a payment, use Form 3519, *Payment for Automatic Extension for Individuals*.

Extension Payment Mailing Address

Form 3519..... Franchise Tax Board
 P.O. Box 942867, Sacramento CA 94267-0008

Colorado

https://cdor.colorado.gov

Forms and instructions:

Online https://tax.colorado.gov/individual-income-tax-forms

Request tax assistance:

Call..... 303-238-7378
 Tax Practitioners..... 303-232-2419

2025 Filing Requirements

An individual must file if he or she is required to file a federal income tax return or has a current year Colorado income tax liability and is a:

- Full-year resident of Colorado,
- Part-year resident of Colorado with taxable income while a resident, or
- Nonresident of Colorado with Colorado-source income.

Colorado Income Tax Forms

Resident, part-year, and nonresident. Form DR 0104, *Colorado Individual Income Tax Return*.

Part-year and nonresident. Form DR 0104PN, *Part-Year Resident/Nonresident Tax Calculation Schedule* (attachment to Form DR 0104).

2025 Colorado Tax Rate

Income tax rate 4.4%

City and Local Taxes

The cities of Denver, Glendale, Greenwood Village, and Sheridan impose an occupational privilege tax assessed as a flat monthly rate ranging from \$2.00 to \$5.75. The tax is withheld from employee wages. Employers are also subject to the tax for each taxable employee.

Return Mailing Address

Without payment..... Colorado Department of Revenue
Denver CO 80261-0005

With payment..... Colorado Department of Revenue
Denver CO 80261-0006

Extension Information

Colorado allows an automatic extension to October 15 without filing an application. To make a payment, use Form DR 0158-I, *Extension Payment for Colorado Individual Income Tax*.

Extension Payment Mailing Address

Form DR 0158-I..... Colorado Department of Revenue
Denver CO 80261-0008

Connecticut

<https://portal.ct.gov/drs>

Forms and instructions:

Online <https://portal.ct.gov/drs/drs-forms/current-year-forms/individual-income-tax-forms>

Request tax assistance:

Call..... 860-297-5962
Inside Connecticut..... 800-382-9463

2025 Filing Requirements

Residents, part-year, and nonresidents. Individuals must file if they:

- Had Connecticut income tax withheld,
- Made estimated tax payments or an extension payment,
- Had a Pass-Through Entity Tax Credit,
- Meet the gross income test (below),
- Had a federal alternative minimum tax liability (AMT), or
- Are claiming the Connecticut Earned Income Tax Credit.

| | |
|-----------------------|------------------------------|
| <i>Filing status:</i> | <i>Gross income exceeds:</i> |
| MFS | \$ 12,000 |
| Single..... | 15,000 |
| HOH | 19,000 |
| MFJ, QSS..... | 24,000 |

Nonresidents. Nonresidents must generally file if they meet the filing requirements, above, and have any Connecticut-source income.

Exception: Income from casual, isolated, or inconsequential activities is not included in Connecticut-source income.

Gross income. Gross income includes all income that is not exempt from federal tax plus any Connecticut additions to income.

Connecticut Income Tax Forms

Residents. Form CT-1040, *Connecticut Resident Income Tax Return*.

Part-year and nonresidents. Form CT-1040NR/PY, *Connecticut Nonresident and Part-Year Resident Income Tax Return*.

2025 Connecticut Tax Rate Schedule

Note: The following tax rate schedule does not include personal income tax credits, the 2% phaseout addback, or tax recapture.

Single, MFS. If taxable income is:

| | | | |
|--------------------|---------|----------------|-------|
| \$ 0 to 10,000 | × 2.00% | minus \$ 0.00 | = Tax |
| 10,001 to 50,000 | × 4.50% | minus 250.00 | = Tax |
| 50,001 to 100,000 | × 5.50% | minus 750.00 | = Tax |
| 100,001 to 200,000 | × 6.00% | minus 1,250.00 | = Tax |

continued in next column

| | | | |
|--------------------|---------|----------------|-------|
| 200,001 to 250,000 | × 6.50% | minus 2,250.00 | = Tax |
| 250,001 to 500,000 | × 6.90% | minus 3,250.00 | = Tax |
| 500,001 and over | × 6.99% | minus 3,700.00 | = Tax |

HOH. If taxable income is:

| | | | |
|--------------------|---------|----------------|-------|
| \$ 0 to 16,000 | × 2.00% | minus \$ 0.00 | = Tax |
| 16,001 to 80,000 | × 4.50% | minus 400.00 | = Tax |
| 80,001 to 160,000 | × 5.50% | minus 1,200.00 | = Tax |
| 160,001 to 320,000 | × 6.00% | minus 2,000.00 | = Tax |
| 320,001 to 400,000 | × 6.50% | minus 3,600.00 | = Tax |
| 400,001 to 800,000 | × 6.90% | minus 5,200.00 | = Tax |
| 800,001 and over | × 6.99% | minus 5,920.00 | = Tax |

MFJ, QSS. If taxable income is:

| | | | |
|----------------------|---------|----------------|-------|
| \$ 0 to 20,000 | × 2.00% | minus \$ 0.00 | = Tax |
| 20,001 to 100,000 | × 4.50% | minus 500.00 | = Tax |
| 100,001 to 200,000 | × 5.50% | minus 1,500.00 | = Tax |
| 200,001 to 400,000 | × 6.00% | minus 2,500.00 | = Tax |
| 400,001 to 500,000 | × 6.50% | minus 4,500.00 | = Tax |
| 500,001 to 1,000,000 | × 6.90% | minus 6,500.00 | = Tax |
| 1,000,001 and over | × 6.99% | minus 7,400.00 | = Tax |

Return Mailing Addresses

Without payment..... Department of Revenue Services
P.O. Box 2976, Hartford CT 06104-2976

With payment..... Department of Revenue Services
P.O. Box 2977, Hartford CT 06104-2977

Extension Information

- Connecticut allows an automatic extension to October 15 if no additional tax is due and a federal extension request is filed with the IRS.
- If additional tax is due, file Form CT-1040 EXT, *Application for Extension of Time to File Connecticut Income Tax Return for Individuals*, to request an extension to October 15. If federal Form 4868 has been filed with the IRS, no reason for the request is required.

Extension Mailing Addresses

Form CT-1040 EXT..... Department of Revenue Services
Without payment..... P.O. Box 2976, Hartford CT 06104-2976

Form CT-1040 EXT..... Department of Revenue Services
With payment..... P.O. Box 2977, Hartford CT 06104-2977

Delaware

www.revenue.delaware.gov

Forms and instructions:

Email..... Formsrequest@delaware.gov
Online www.revenue.delaware.gov/forms

Request tax assistance:

Call..... 302-577-8200
Inside Delaware 800-292-7826

2025 Filing Requirements

Residents. Individuals must file if:

| | | |
|--------------------------|-----------------------------|------------------------------|
| <i>Filing status is:</i> | <i>Age is:</i> | <i>Delaware AGI exceeds:</i> |
| Single, HOH, MFS | Under 60 | \$ 9,400 |
| | 60 to 64..... | 12,200 |
| | 65 and over or blind | 14,700 |
| | 65 and over and blind..... | 17,200 |
| MFJ | Under 60 | \$ 15,450 |
| | 60 to 64*..... | 17,950 |
| | 65 and over or blind*..... | 20,450 |
| | 65 and over and blind*..... | 22,950 |
| Dependent..... | Under 60 | \$ 5,250 |
| on another | 60 to 64..... | 5,250 |
| person's return | 65 and over or blind | 7,750 |
| | 65 and over and blind..... | 10,250 |

*Assumes only one spouse meets age or blindness criteria.

Part-year residents. Part-year residents may elect to file either a resident or nonresident return. Individuals must file if they:

- Receive income from any source while a Delaware resident, or
- Receive Delaware-source income while a Delaware nonresident.

Nonresidents. Individuals must file if they receive any Delaware-source income while a nonresident.

Delaware Income Tax Forms

Residents and electing part-year residents. Form PIT-RES, *Delaware Individual Resident Income Tax Return.*

Nonresidents and electing part-year residents. Form PIT-NON, *Delaware Individual Non-Resident Income Tax Return.*

Return Due Date

Delaware returns are due April 30.

2025 Delaware Tax Rate Schedule

All Filing Statuses. If taxable income is:

| | | | | | | | | |
|--------|----------|--------|---|-------|-------|----------|---|-----|
| \$ 0 | to | 2,000 | × | 0.00% | minus | \$ 0.00 | = | Tax |
| 2,001 | to | 5,000 | × | 2.20% | minus | 44.00 | = | Tax |
| 5,001 | to | 10,000 | × | 3.90% | minus | 129.00 | = | Tax |
| 10,001 | to | 20,000 | × | 4.80% | minus | 219.00 | = | Tax |
| 20,001 | to | 25,000 | × | 5.20% | minus | 299.00 | = | Tax |
| 25,001 | to | 60,000 | × | 5.55% | minus | 386.50 | = | Tax |
| 60,001 | and over | | × | 6.60% | minus | 1,016.50 | = | Tax |

City and Local Taxes

The City of Wilmington imposes an earned income tax on residents of Wilmington and nonresidents who work in Wilmington at a rate of 1.25%. For more information, go to www.wilmingtonde.gov/residents/earned-income-tax-and-net-profits-tax.

Return Mailing Addresses

| | |
|--------------------------------|---|
| Refund | Delaware Division of Revenue P.O. Box 8710, Wilmington DE 19899-8710 |
| Balance due with payment | Delaware Division of Revenue P.O. Box 508, Wilmington DE 19899-0508 |
| All other returns | Delaware Division of Revenue P.O. Box 8711, Wilmington DE 19899-8711 |

Extension Information

Delaware allows an automatic extension to October 15 by filing Form PIT-EXT, *Application for Automatic Extension of Time to File Delaware Individual Income Tax Return.* The form and payment of tax liability estimated to be due must be submitted by April 30.

Extension Mailing Address

Form PIT-EXT

| |
|--|
| State of Delaware, Division of Revenue P.O. Box 830, Wilmington DE 19899-0830 |
|--|

District of Columbia

www.otr.cfo.dc.gov

Forms and instructions:

Online

| |
|--|
| www.otr.cfo.dc.gov/page/tax-forms-instructions |
|--|

Request tax assistance:

Call..... 202-727-4829
Tax Practitioners..... 202-727-1435

2025 Filing Requirements

Residents and part-year residents. An individual must file if he or she:

- Was a resident of DC and required to file a federal income tax return,
- Was a part-year resident of DC,
- Lived in DC for 183 days or more (even if permanent residence is elsewhere),
- Was a member of the Armed Forces whose legal residence for tax purposes was DC for all or part of the year, or
- Was a spouse/domestic partner of an exempt person, such as a non-resident congressional appointee, and meets any one of the above requirements.

Nonresidents. Nonresidents are not required to file. An individual is considered a resident if he or she is domiciled in DC at any time during the year or maintained a place of abode within DC for an aggregate of 183 days or more during the year.

District of Columbia Income Tax Form

Residents and part-year residents. Form D-40, *Individual Income Tax Return.*

2025 District of Columbia Tax Rate Schedule

All Filing Statuses. If taxable income is:

| | | | | | | | | |
|-----------|----------|-----------|---|--------|-------|-----------|---|-----|
| \$ 0 | to | 10,000 | × | 4.00% | minus | \$ 0.00 | = | Tax |
| 10,001 | to | 40,000 | × | 6.00% | minus | 200.00 | = | Tax |
| 40,001 | to | 60,000 | × | 6.50% | minus | 400.00 | = | Tax |
| 60,001 | to | 250,000 | × | 8.50% | minus | 1,600.00 | = | Tax |
| 250,001 | to | 500,000 | × | 9.25% | minus | 3,475.00 | = | Tax |
| 500,001 | to | 1,000,000 | × | 9.75% | minus | 5,975.00 | = | Tax |
| 1,000,001 | and over | | × | 10.75% | minus | 15,975.00 | = | Tax |

Return Mailing Addresses

| | |
|-----------------------|---|
| With payment | Office of Tax and Revenue P.O. Box 96169, Washington DC 20090-6169 |
| Without payment | Office of Tax and Revenue P.O. Box 96145, Washington DC 20090-6145 |

Extension Information

To request an extension to October 15, File Form FR-127, *Extension of Time to File a DC Income Tax Return.*

Extension Mailing Address

Form FR-127

| |
|---|
| Office of Tax and Revenue P.O. Box 96018, Washington DC 20090-6018 |
|---|

Florida

www.floridarevenue.com

Forms and instructions:

Online

| |
|--|
| www.floridarevenue.com/pages/forms_index.aspx |
|--|

Request tax assistance:

Call..... 850-488-6800

2025 Filing Requirements

The state of Florida does not have an individual income tax.

Georgia

www.dor.georgia.gov

Forms and instructions:

Online

| |
|--|
| www.dor.georgia.gov/documents/forms |
|--|

Request tax assistance:

Toll-free

| |
|--------------|
| 877-423-6711 |
|--------------|

Tax Practitioners..... 404-417-2395

2025 Filing Requirements

Residents. An individual must file if he or she:

- Is required to file a federal income tax return,
- Has federally-exempt income subject to Georgia income tax, or
- Has income exceeding \$12,000 (\$24,000 MFJ).

Income. Income includes all income regardless of the source and regardless of where derived.

Part-year residents. Individuals must file if they are required to file a federal income tax return.

Nonresidents. Individuals must file if they:

- Are required to file a federal income tax return, and
- Work in Georgia or have Georgia-source income.

Georgia Income Tax Forms

Residents, part-year and nonresidents. Form 500, *Individual Income Tax Return.*

Part-year and nonresidents. Form 500 (Schedule 3), *Computation of Georgia Taxable Income for Only Part-Year Residents and Nonresidents.*

2025 Georgia Tax Rate

Income tax rate

| |
|-------|
| 5.19% |
|-------|

Return Mailing Addresses

| | |
|-----------------|--|
| Without payment | Georgia Department of Revenue Processing Center P.O. Box 740380, Atlanta GA 30374-0380 |
| With payment | Georgia Department of Revenue Processing Center P.O. Box 740399, Atlanta GA 30374-0399 |

Extension Information

- To receive an automatic extension to October 15, file Form 4868 with the IRS and attach a copy to the Georgia return.
- To request an extension to October 15, file Form IT-303, *Application for Extension of Time for Filing State Income Tax Returns*, and attach a copy to the Georgia return.
- If tax is due, also use Form IT-560, *Individual and Fiduciary Extension Payment Voucher*, to make a payment.

Extension Mailing Address

Form IT-303 Georgia Department of Revenue
Processing Center
P.O. Box 740320, Atlanta GA 30374-0320

Extension Payment Mailing Address

Form IT-560 Georgia Department of Revenue
Processing Center
P.O. Box 105198, Atlanta GA 30348-5198

Hawaii

<https://tax.hawaii.gov>

Forms and instructions:

Online <https://tax.hawaii.gov/forms>

Request tax assistance:

Toll-free 800-222-3229
Call 808-587-4242

2025 Filing Requirements

Residents, part-year and nonresidents.

 Individuals must file if they:

- Are doing business in Hawaii (regardless of income), or
- Have gross income subject to Hawaii tax that exceeds the following amounts.

| Filing status: | Age: | Gross income exceeds: |
|----------------|------------------|-----------------------|
| Single, MFS | Under 65 | \$ 5,544 |
| | 65 or older | 6,688 |
| HOH | Under 65 | \$ 7,568 |
| | 65 or older | 8,712 |
| QSS | Under 65 | \$ 9,944 |
| | 65 or older | 11,088 |
| MFJ | Both under 65 | \$11,088 |
| | One 65 or older | 12,232 |
| | Both 65 or older | 13,376 |

An individual must also file if he or she needs to report additional tax from any of the following.

- Distribution from an individual housing account.
- Sale of a home.
- Lump-sum distributions.
- Recapture of tax credits for capital goods excise, historic preservation, flood victims, important agricultural land qualified agricultural cost, capital infrastructure, or low-income housing.
- Accumulation distribution of trusts.
- Parent's election to report child's interest and dividends.

Nonresidents. Nonresidents must prorate the above thresholds by a ratio of Hawaii AGI to total AGI from all sources.

Dependents. A dependent must file if Hawaii gross income is more than his or her standard deduction. The standard deduction for dependents is the greater of \$500 or earned income up to \$4,400 (Single, MFS), \$8,800 (MFJ, QSS), or \$6,424 (HOH).

Hawaii Income Tax Forms

Residents. Form N-11, *Individual Income Tax Return—Resident*.

Part-year and nonresidents. Form N-15, *Individual Income Tax Return—Nonresident and Part-Year Resident*.

2025 Hawaii Tax Rate Schedule

Single, MFS. If taxable income is:

| | | | |
|--------------------|----------|----------------|-------|
| \$ 0 to 9,600 | × 1.40% | minus \$ 0.00 | = Tax |
| 9,601 to 14,400 | × 3.20% | minus 172.80 | = Tax |
| 14,401 to 19,200 | × 5.50% | minus 504.00 | = Tax |
| 19,201 to 24,000 | × 6.40% | minus 676.80 | = Tax |
| 24,001 to 36,000 | × 6.80% | minus 772.80 | = Tax |
| 36,001 to 48,000 | × 7.20% | minus 916.80 | = Tax |
| 48,001 to 125,000 | × 7.60% | minus 1,108.80 | = Tax |
| 125,001 to 175,000 | × 7.90% | minus 1,483.80 | = Tax |
| 175,001 to 225,000 | × 8.25% | minus 2,096.30 | = Tax |
| 225,001 to 275,000 | × 9.00% | minus 3,783.80 | = Tax |
| 275,001 to 325,000 | × 10.00% | minus 6,533.80 | = Tax |
| 325,001 and over | × 11.00% | minus 9,783.80 | = Tax |

MFJ, QSS. If taxable income is:

| | | | |
|--------------------|----------|-----------------|-------|
| \$ 0 to 19,200 | × 1.40% | minus \$ 0.00 | = Tax |
| 19,201 to 28,800 | × 3.20% | minus 345.60 | = Tax |
| 28,801 to 38,400 | × 5.50% | minus 1,008.00 | = Tax |
| 38,401 to 48,000 | × 6.40% | minus 1,353.60 | = Tax |
| 48,001 to 72,000 | × 6.80% | minus 1,545.60 | = Tax |
| 72,001 to 96,000 | × 7.20% | minus 1,833.60 | = Tax |
| 96,001 to 250,000 | × 7.60% | minus 2,217.60 | = Tax |
| 250,001 to 350,000 | × 7.90% | minus 2,967.60 | = Tax |
| 350,001 to 450,000 | × 8.25% | minus 4,192.60 | = Tax |
| 450,001 to 550,000 | × 9.00% | minus 7,567.60 | = Tax |
| 550,001 to 650,000 | × 10.00% | minus 13,067.60 | = Tax |
| 650,001 and over | × 11.00% | minus 19,567.60 | = Tax |

HOH. If taxable income is:

| | | | |
|--------------------|----------|-----------------|-------|
| \$ 0 to 14,400 | × 1.40% | minus \$ 0.00 | = Tax |
| 14,401 to 21,600 | × 3.20% | minus 259.20 | = Tax |
| 21,601 to 28,800 | × 5.50% | minus 756.00 | = Tax |
| 28,801 to 36,000 | × 6.40% | minus 1,015.20 | = Tax |
| 36,001 to 54,000 | × 6.80% | minus 1,159.20 | = Tax |
| 54,001 to 72,000 | × 7.20% | minus 1,375.20 | = Tax |
| 72,001 to 187,500 | × 7.60% | minus 1,663.20 | = Tax |
| 187,501 to 262,500 | × 7.90% | minus 2,225.70 | = Tax |
| 262,501 to 337,500 | × 8.25% | minus 3,144.45 | = Tax |
| 337,501 to 412,500 | × 9.00% | minus 5,675.70 | = Tax |
| 412,501 to 487,500 | × 10.00% | minus 9,800.70 | = Tax |
| 487,501 and over | × 11.00% | minus 14,675.70 | = Tax |

Return Mailing Addresses

Without payment Hawaii Department of Taxation
P.O. Box 3559, Honolulu HI 96811-3559

With payment Hawaii Department of Taxation
Attn: Payment Section
P.O. Box 1530, Honolulu HI 96806-1530

Return Due Date

Hawaii returns are due April 20.

Extension Information

Hawaii allows an automatic extension to October 20 without filing an application. Use Form N-200V, *Individual Income Tax Payment Voucher*, to make a payment.

Extension Payment Mailing Address

Form N-200V Hawaii Department of Taxation
Attn: Payment Section
P.O. Box 1530, Honolulu HI 96806-1530

Idaho

www.tax.idaho.gov

Forms and instructions:

Online www.tax.idaho.gov/iitforms

Request tax assistance:

Toll-free 800-972-7660
Boise area 208-334-7660

2025 Filing Requirements

Residents. Individuals must file if they:

- Are required to file a federal income tax return, or
- Have gross income subject to Idaho tax exceeding the following amounts.

| Filing status: | Age: | Idaho gross income exceeds: |
|----------------|------------------------|-----------------------------|
| MFJ | Both under 65 | \$31,500 |
| | One 65 or older | 33,100 |
| | Both 65 or older | 34,700 |
| HOH | Under 65 | \$23,625 |
| | 65 or older | 25,625 |
| Single..... | Under 65 | \$15,750 |
| | 65 or older..... | 17,750 |
| QSS..... | Under 65 | \$31,500 |
| | 65 or older..... | 33,100 |
| MFS | Any age..... | \$ 5 |

Community property state. Idaho is a community property state. For more information, see *Community Property*, page 14-4.

Dependents. A dependent must file if Idaho gross income is more than his or her standard deduction. Generally, a dependent's standard deduction is the larger of \$1,350 or earned income plus \$450 (up to \$15,750). Additional amounts apply if married, over age 65, or blind.

Part-year residents. Individuals must file if gross income from all sources while a resident and gross income from Idaho sources while a nonresident are more than \$2,500.

Nonresidents. Individuals must file if gross income from Idaho sources is more than \$2,500.

Gross income. Gross income is measured before subtracting allowable deductions and does not include scholarships used for tuition, fees, supplies, books, and equipment required for courses leading to a degree.

Idaho Income Tax Forms

Residents. Form 40, *Individual Income Tax Return*.

Part-year resident and nonresidents. Form 43, *Part-year Resident and Nonresident Income Tax Return*.

2025 Idaho Tax Rate

Income tax rate 5.3%

Return Mailing Address

Without payment Idaho State Tax Commission
P.O. Box 56, Boise ID 83756-0056

With payment Idaho State Tax Commission
P.O. Box 83784, Boise ID 83707-3784

Extension Information

Idaho allows an automatic extension to October 15 without filing an application if 80% of the current year's tax liability or 100% of the prior year's tax liability is paid by April 15. To make a payment, use Form 51, *Estimated Payment of Individual Income Tax*.

Extension Payment Mailing Address

Form 51 Idaho State Tax Commission
P.O. Box 83784, Boise ID 83707-3784

Illinois

<https://tax.illinois.gov>

Forms and instructions:

Call..... 800-356-6302
Online <https://tax.illinois.gov/forms>

Request tax assistance:

Toll-free 800-732-8866
Call..... 217-782-3336

2025 Filing Requirements

Residents. Individuals must file if they:

- Are required to file a federal income tax return, or
- Have Illinois base income greater than the Illinois exemption allowance.

Illinois base income is federal AGI after by Illinois additions and Illinois subtractions. Illinois exemption allowances are:

- \$2,850 for each dependent.
- \$1,000 additional amount for blind or age 65 or older.

Dependents. Dependents must file if Illinois base income is greater than \$2,850.

Part-year residents. Individuals must file if they:

- Earned income from any source while a resident, or
- Earned income from Illinois sources while a nonresident.

Nonresidents. Individuals must file if they earned enough income from Illinois sources to have a tax liability (base income is higher than exemption amount from Schedule NR).

Illinois Income Tax Forms

Residents, part-year and nonresidents. Form IL-1040, *Individual Income Tax Return*.

Part-year and nonresidents. Schedule NR, *Nonresident and Part-Year Resident Computation of Illinois Tax* (attachment to Form IL-1040).

2025 Illinois Tax Rate

Income tax rate 4.95%

Return Mailing Addresses

Without payment Illinois Department of Revenue
P.O. Box 19041, Springfield IL 62794-9041

With payment Illinois Department of Revenue
P.O. Box 19027, Springfield IL 62794-9027

Extension Information

Illinois allows an automatic extension to October 15 without filing an application. If the taxpayer receives a federal extension of more than six months, he or she is automatically allowed that extension for Illinois. To make an extension payment, use Form IL-505-I, *Automatic Extension Payment for Individuals*.

Extension Payment Mailing Address

Form IL-505-I..... Illinois Department of Revenue
P.O. Box 19005, Springfield IL 62794-9005

Reciprocal Agreements

Residents of Iowa, Kentucky, Michigan, and Wisconsin are only required to file IL-1040 if Illinois income from sources other than wages is received or to request a refund of Illinois withholding.

Indiana

www.in.gov/dor

Forms and instructions:

Call..... 317-615-2581
Online www.in.gov/dor/tax-forms

Request tax assistance:

Call..... 317-232-2240
Tax Practitioners..... 800-462-6320

2025 Filing Requirements

Residents. Individuals must file if gross income is greater than total Indiana exemptions. Indiana allows an exemption of \$1,000 per individual for the taxpayer, spouse if married filing jointly, and eligible dependent(s). Additional exemptions are available but not included in determining the filing requirements.

Part-year residents. Individuals must file if they receive income while residents of Indiana.

Nonresidents. Individuals must file if they receive income from Indiana sources, except certain interest, dividends, and retirement income.

Indiana Income Tax Forms

Resident. Form IT-40, *Indiana Full-Year Resident Individual Income Tax Return*.

Nonresident and part-year residents. Form IT-40PNR, *Indiana Part-Year or Full-Year Nonresident Individual Income Tax Return*.

2025 Indiana Tax Rate

Income tax rate 3%

City and Local Taxes

An individual who lives or works in an Indiana county is subject to county income tax ranging from 0.50% to 3.00%. The tax is included on the individual's Form IT-40 or Form IT-40PNR. Attach Schedule CT-40, *County Tax Schedule for Full-Year Indiana Residents*, or Schedule CT-40PNR, *County Tax Schedule for Part-Year and Full-Year Indiana Nonresidents*.

Return Mailing Addresses

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

Without payment Indiana Department of Revenue
P.O. Box 40, Indianapolis IN 46206-0040

Extension Information

- If a federal extension is filed, the extension automatically applies for Indiana, plus one month (November 15).
- Indiana allows an extension to November 15 if the taxpayer files Form IT-9, *Application for Extension of Time to File*.
- To avoid a late-payment penalty, taxpayers must pay at least 90% of the tax expected to be owed by April 15, file by November 15, and pay any remaining balance due then.

Extension Mailing Address

Form IT-9 Indiana Department of Revenue
P.O. Box 6117, Indianapolis IN 46206-6117

Reciprocal agreements:

Full-year residents of Kentucky, Michigan, Ohio, Pennsylvania, and Wisconsin whose only Indiana-source income is from wages file Form IT-40RNR, *Reciprocal Nonresident Indiana Individual Income Tax Return*.

Iowa

<https://revenue.iowa.gov>

Forms and instructions:

Online <https://revenue.iowa.gov/forms>

Request tax assistance:

Call 515-281-3114
Toll-free 800-367-3388

2025 Filing Requirements

Residents and part-year residents. Individuals must file if:

Filing status: *Iowa net income exceeds:*

| | <i>Under 65</i> | <i>Age 65 or older</i> |
|------------------------------|-----------------|------------------------|
| Single/MFS | \$ 9,000..... | \$24,000 |
| Any other filing status..... | \$13,500..... | \$32,000 |

Individuals must also file if they are in the military with an Iowa legal residence (unless below income threshold, above) or subject to Iowa lump-sum tax.

Part-year and nonresidents. Individuals must file if they are subject to Iowa lump-sum tax, Iowa alternative minimum tax, or if they have:

- Net income from Iowa sources of at least \$1,000, and
- Net income from all sources is more than the threshold listed above.

Dependents. Dependents must file if Iowa net income is \$5,000 or more.

Net income. In meeting the filing requirements above, add back to Iowa taxable income the portion of a lump-sum distribution subject to separate federal tax, the federal standard deduction or itemized deductions to the extent the amount does not exceed federal AGI, any federal QBI deduction, and any Iowa NOL carryforward. Incomes of both spouses must be included when determining who must file.

Iowa Income Tax Forms

Residents, part-year and nonresidents. Form IA 1040, *Iowa Individual Income Tax Return*.

Part-year and nonresidents. Schedule IA 126, *Iowa Nonresident and Part-Year Resident Credit Schedule* (attachment to Form IA 1040).

2025 Iowa Tax Rate

Income tax rate 3.8%

City and Local Taxes

Residents and part-year residents who reside in Iowa on the last day of the tax year may be subject to a school district surtax and/or emergency medical services (EMS) surtax which is included on Form IA 1040. Surtax rates vary from 0% to 20% of Iowa state tax liability after nonrefundable credits.

Return Due Date

Iowa returns are due April 30.

Return Mailing Address

Form IA 1040 Iowa Income Tax Document Processing
P.O. Box 9187, Des Moines IA 50306-9187

Extension Information

Iowa allows an automatic extension to October 31, without an application if at least 90% of tax liability is paid by April 30. To make a tax payment, use Form IA 1040V, *Iowa Tax Payment Voucher*.

Extension Payment Mailing Address

Form IA 1040V Iowa Department of Revenue
P.O. Box 9187, Des Moines IA 50306-9187

Reciprocal Agreements

Iowa residents with Illinois wage income are only subject to tax in Iowa. Illinois residents with Iowa wage income are only subject to tax in Illinois.

Kansas

www.ksrevenue.gov

Forms and instructions:

Call 785-296-4937
Online www.ksrevenue.gov/forms-ii.html

Request tax assistance:

Call 785-368-8222

2025 Filing Requirements

Residents. Individuals must file if:

- They are required to file a federal income tax return, or
- Kansas AGI is more than the total of the Kansas standard deduction and exemption allowance as shown below.

| <i>Filing status:</i> | <i>Age:</i> | <i>Kansas AGI exceeds:</i> |
|----------------------------|---|----------------------------|
| Single..... | Under 65 | \$ 12,765 |
| | 65 or older or blind | 13,615 |
| | 65 or older and blind | 14,465 |
| MFJ | Under 65 (both spouses)..... | \$ 26,560 |
| | 65 or older or blind (one spouse) | 27,260 |
| | 65 or older or blind (both spouses) | 27,960 |
| | 65 or older and blind (one spouse)..... | 27,960 |
| HOH | 65 or older or blind (one spouse) and 65 or older and blind (other spouse) | 28,660 |
| | 65 or older and blind (both spouses)..... | 29,360 |
| | Under 65 | \$ 17,660 |
| MFS | 65 or older or blind | 18,510 |
| | 65 or older and blind | 19,360 |
| | Under 65 | \$ 13,280 |
| 65 or older or blind | 65 or older and blind | 13,980 |
| | 65 or older and blind | 14,680 |

Nonresidents. Individuals must file if they receive any Kansas-source income.

Part-year residents. Individuals have the option to file either as a resident or as a nonresident.

Dependents. A minor child claimed on another person's return can claim a standard deduction of \$3,605. If taxable income is zero, a return is not required.

Kansas AGI. Kansas AGI is federal AGI increased by Kansas additions to income and decreased by Kansas subtractions from income.

Kansas Income Tax Forms

Residents, part-year and nonresidents. Form K-40, *Kansas Individual Income Tax*.

Part-year and nonresidents. Part B, Schedule S, *Income Allocation for Nonresidents and Part-Year Residents* (attachment to Form K-40).

2025 Kansas Tax Rate Schedule

MFJ. If taxable income is:

| | | | | | |
|-----------------|---|-------|-------|---------|-------|
| \$ 0 to 46,000 | × | 5.20% | minus | \$ 0.00 | = Tax |
| 46,001 and over | × | 5.58% | minus | 174.80 | = Tax |

Single, HOH, MFS. If taxable income is:

| | | | | | |
|-----------------|---|-------|-------|---------|-------|
| \$ 0 to 23,000 | × | 5.20% | minus | \$ 0.00 | = Tax |
| 23,001 and over | × | 5.58% | minus | 87.40 | = Tax |

City and Local Taxes

The intangibles tax is a local tax levied on gross earnings from intangible property such as savings accounts, stocks, and bonds. All residents and nonresidents with Kansas business interests may be required to file Form 200, *Local Intangibles Tax Return*, with their local county clerk's office.

Return Mailing Address

Form K-40..... Kansas Income Tax
Kansas Department of Revenue
P.O. Box 750260, Topeka KS 66699-0260

Extension Information

Kansas allows an automatic extension to October 15 if federal Form 4868 is filed with the IRS. Use Form K-40V, *Individual Income Tax Payment Voucher*, to make a payment. Attach a copy of Form 4868 to the Kansas return. No extension is required if receiving a refund.

Extension Payment Mailing Address

Form K-40V Kansas Department of Revenue
P.O. Box 3506, Topeka KS 66625-3506

Kentucky

www.revenue.ky.gov

Forms and instructions:

Call..... 502-564-3658
Online www.revenue.ky.gov/get-help/pages/forms.aspx

Request tax assistance:

Call..... 502-564-4581
Tax Practitioners..... 844-751-5011

2025 Filing Requirements

Residents. Individuals must file if modified gross income exceeds the amount in Chart A and Kentucky AGI exceeds the amount in Chart B.

| | | |
|----------------|---------------------|---------------------------------------|
| Chart A | <i>Family size:</i> | <i>Modified gross income exceeds:</i> |
| | One | \$ 15,650 |
| | Two | 21,150 |
| | Three..... | 26,650 |
| | Four or more..... | 32,150 |

| | | |
|----------------|--|------------------------------|
| Chart B | <i>Filing status:</i> | <i>Kentucky AGI exceeds:</i> |
| | Single under age 65 | \$ 3,270 |
| | Single age 65 or over or blind..... | 4,070 |
| | Single age 65 or over and blind..... | 4,870 |
| | Taxpayer and spouse both under age 65..... | \$ 3,270 |
| | Taxpayer and spouse one age 65 or over..... | 4,070 |
| | Taxpayer and spouse both age 65 or over..... | 4,870 |

Residents must also file if they receive gross receipts from self-employment in excess of modified gross income for family size in Chart A, without regard to Kentucky AGI in Chart B.

Family size. Family size consists of the taxpayer, spouse (if married and living in the same household), and qualifying children.

Part-year and nonresidents. Individuals must file if they receive:

- Any gross income from Kentucky sources and gross income from all sources in excess of modified gross income for family size in Chart A, or
- Kentucky gross receipts from self-employment in excess of modified gross income for family size in Chart A.

Modified gross income. Modified gross income is the greater of:

- Federal AGI plus interest from non-Kentucky municipal bonds and lump-sum pension distributions not included in federal AGI, or
- Kentucky AGI plus lump-sum pension distributions not included in federal AGI.

Kentucky Income Tax Forms

Residents. Form 740, *Kentucky Individual Income Tax Return—Residents Only*.

Part-year and nonresidents. Form 740-NP, *Kentucky Individual Income Tax Return—Nonresident or Part-Year Resident*.

2025 Kentucky Tax Rate

Income tax rate 4%

Return Mailing Addresses

Without payment Kentucky Department of Revenue
Frankfort KY 40618-0006
With payment Kentucky Department of Revenue
Frankfort KY 40619-0008

Extension Information

- To request an extension to October 15 for reasonable cause, file Form 740EXT, *Application for Extension of Time to File*. To make a payment, use Section II, Form 740EXT, *Kentucky Extension Payment Voucher*.
- To receive an automatic extension to October 15, file Form 4868 with the IRS and attach a copy to the Kentucky return. Make a copy of the lower portion of Form 4868 to send a payment.

Extension Mailing Addresses

Form 740EXT Kentucky Department of Revenue
P.O. Box 1190, Frankfort KY 40602-1190
Form 4868..... Kentucky Department of Revenue
(payment) Frankfort KY 40620-0009

Reciprocal Agreements

Residents of Illinois, Indiana, Michigan, Ohio, Virginia, West Virginia, and Wisconsin are not required to file a Kentucky return if the only Kentucky source of income is from wages. Taxpayers who qualify may file Form 740-NP-R, *Kentucky Income Tax Return, Nonresident—Reciprocal State*, to claim a refund.

Louisiana

www.revenue.louisiana.gov

Forms and instructions:

Online www.revenue.louisiana.gov/tax-forms

Request tax assistance:

Call..... 855-307-3893

2025 Filing Requirements

Residents. Individuals must file if required to file a federal income tax return. Military personnel whose home of record is Louisiana must file if required to file a federal income tax return (even if not stationed in Louisiana).

Community property state. Louisiana is a community property state. For more information, see *Community Property*, page 14-4.

Part-year and nonresidents. Individuals must file if they have any Louisiana-source income and are required to file a federal income tax return. Military personnel must file if they have any nonmilitary Louisiana-source income and are required to file a federal income tax return.

Louisiana Income Tax Forms

Residents. Form IT-540, *Louisiana Resident Income Tax Return*.

Part-year and nonresidents. Form IT-540B, *Louisiana Nonresident and Part-Year Resident Income Tax Return*.

2025 Louisiana Tax Rate

Income tax rate 3%

Return Mailing Addresses

Without payment..... Louisiana Department of Revenue
P.O. Box 3440, Baton Rouge LA 70821-3440

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

Return Due Date

Louisiana returns are due May 15.

Extension Information

Louisiana has an automatic six-month extension to November 15. If a return is not filed within the extension time period, there is no extension and any delinquent filing penalty will be calculated from the original due date of the return. To make a payment, use Form R-2868V, *Individual Income Tax Automatic Extension Payment Voucher*.

Extension Payment Mailing Address

Form R-2868V..... Louisiana Department of Revenue
P.O. Box 751, Baton Rouge LA 70821-0751

Maine

www.maine.gov/revenue

Forms and instructions:

Call..... 207-624-7894
Online..... www.maine.gov/revenue/tax-return-forms

Request tax assistance:

Call..... 207-626-8475
Tax Practitioners..... 207-626-8458

2025 Filing Requirements

Residents.

 Individuals must file if they are:

- Required to file a federal income tax return, or
- Subject to Maine income tax resulting in a Maine income tax liability.

Exception:

 Residents are not required to file if:

- The taxpayer has no income addition modifications (Schedule 1A, Form 1040ME), and
- Income subject to Maine income tax is less than the sum of the taxpayer's Maine standard deduction amount plus personal exemption amount.

| | Maine standard deduction amount | Additional deduction for age 65+ or blind (for each occurrence) |
|--------------------------------|---------------------------------|---|
| Single..... | \$15,000 | \$2,000 |
| MFJ, QSS..... | \$30,000 | \$1,600 |
| HOH..... | \$22,500 | \$2,000 |
| MFS..... | \$15,000 | \$1,600 |
| Personal exemption amount..... | | \$5,150 |

Part-year residents.

 Individuals must file if they have taxable Maine-source income on their federal income tax return.

Nonresidents.

 Individuals must file if they have income from Maine sources resulting in a Maine income tax liability.

Exception:

 Nonresidents are not required to file if:

- Present in Maine for business for no more than 12 days, and
- Earned no more than \$3,000 of gross income in Maine.

Maine Income Tax Forms

Residents, "Safe Harbor" residents, part-year residents, nonresidents, and nonresident aliens.

 Form 1040ME, *Maine Individual Income Tax*.

"Safe Harbor" residents, part-year residents, and nonresidents. File one of the following as an attachment to Form 1040ME:

- Schedule NR, *Schedule for Calculating the Nonresident Credit, Part-Year Residents, Nonresidents and Safe Harbor Residents Only*, or
- Schedule NRH, *Schedule for Apportionment and for Calculating the Nonresident Credit for Married Person Electing to File Single*.

2025 Maine Tax Rate Schedule

Single, MFS.

 If taxable income is:

| | | | |
|------------------|---------|---------------|-------|
| \$ 0 to 26,799 | × 5.80% | minus \$ 0.00 | = Tax |
| 26,800 to 63,449 | × 6.75% | minus 254.59 | = Tax |
| 63,450 and over | × 7.15% | minus 508.39 | = Tax |

HOH.

 If taxable income is:

| | | | |
|------------------|---------|---------------|-------|
| \$ 0 to 40,199 | × 5.80% | minus \$ 0.00 | = Tax |
| 40,200 to 95,149 | × 6.75% | minus 381.89 | = Tax |
| 95,150 and over | × 7.15% | minus 762.49 | = Tax |

MFJ, QSS.

 If taxable income is:

| | | | |
|-------------------|---------|----------------|-------|
| \$ 0 to 53,599 | × 5.80% | minus \$ 0.00 | = Tax |
| 53,600 to 126,899 | × 6.75% | minus 509.19 | = Tax |
| 126,900 and over | × 7.15% | minus 1,016.79 | = Tax |

Return Mailing Addresses

Refund..... Maine Revenue Services
P.O. Box 1066, Augusta ME 04332-1066

Balance due..... Maine Revenue Services
no tax due P.O. Box 1067, Augusta ME 04332-1067

Extension Information

Maine allows an automatic extension to October 15 without filing an application. Use Form 1040EXT-ME, *Extension Payment Voucher for Individual Income Tax*, to make a payment.

Extension Payment Mailing Address

Form 1040EXT-ME..... Maine Revenue Services
P.O. Box 9101, Augusta ME 04332-9101

Maryland

www.marylandcomptroller.gov

Forms and instructions:

Online..... www.marylandtaxes.gov/individual/income/income-forms-index.php

Request tax assistance:

Toll-free..... 800-638-2937
Tax Practitioners..... 410-260-7424

2025 Filing Requirements

Residents and part-year residents.

 Individuals must file if:

| Filing status: | Age: | Maryland gross income of at least: |
|----------------|-------------------------|------------------------------------|
| Single..... | Under 65 | \$15,750 |
| | 65 or over | 17,750 |
| MFJ..... | Both under 65 | \$31,500 |
| | One spouse 65 or over | 33,100 |
| | Both spouses 65 or over | 34,700 |
| MFS..... | Any age | \$15,750 |
| HOH..... | Under 65 | \$23,625 |
| | 65 or over | 25,625 |
| QSS..... | Under 65 | \$31,500 |
| | 65 or over | 33,100 |

Nonresidents.

 Individuals must file if they:

- Are required to file a federal return, and
- Received any income from Maryland sources.

Gross income. Maryland gross income is federal gross income reduced by federally taxable Social Security and railroad retirement benefits and increased by Maryland additions to income.

Maryland Income Tax Forms

Residents and part-year residents. Form 502, *Resident Income Tax Return*.

Nonresidents and part-year residents. Nonresidents and part-year residents with Maryland-source income while nonresidents file Form 505, *Nonresident Income Tax Return*.

2025 Maryland Tax Rate Schedule

Single, MFS, Dependents. If taxable income is:

| | | | | |
|----------------------|---------|-------|----------|-------|
| \$ 0 to 1,000 | × 2.00% | minus | \$ 0.00 | = Tax |
| 1,001 to 2,000 | × 3.00% | minus | 10.00 | = Tax |
| 2,001 to 3,000 | × 4.00% | minus | 30.00 | = Tax |
| 3,001 to 100,000 | × 4.75% | minus | 52.50 | = Tax |
| 100,001 to 125,000 | × 5.00% | minus | 302.50 | = Tax |
| 125,001 to 150,000 | × 5.25% | minus | 615.00 | = Tax |
| 150,001 to 250,000 | × 5.50% | minus | 990.00 | = Tax |
| 250,001 to 500,000 | × 5.75% | minus | 1,615.00 | = Tax |
| 500,001 to 1,000,000 | × 6.25% | minus | 4,115.00 | = Tax |
| 1,000,001 and over | × 6.50% | minus | 6,615.00 | = Tax |

MFJ, HOH, QSS. If taxable income is:

| | | | | |
|----------------------|---------|-------|----------|-------|
| \$ 0 to 1,000 | × 2.00% | minus | \$ 0.00 | = Tax |
| 1,001 to 2,000 | × 3.00% | minus | 10.00 | = Tax |
| 2,001 to 3,000 | × 4.00% | minus | 30.00 | = Tax |
| 3,001 to 150,000 | × 4.75% | minus | 52.50 | = Tax |
| 150,001 to 175,000 | × 5.00% | minus | 427.50 | = Tax |
| 175,001 to 225,000 | × 5.25% | minus | 865.00 | = Tax |
| 225,001 to 300,000 | × 5.50% | minus | 1,427.50 | = Tax |
| 300,001 to 600,000 | × 5.75% | minus | 2,177.50 | = Tax |
| 600,001 to 1,200,000 | × 6.25% | minus | 5,177.50 | = Tax |
| 1,200,001 and over | × 6.50% | minus | 8,177.50 | = Tax |

City and Local Taxes

Maryland counties and Baltimore City levy an income tax ranging from 2.25% to 3.20% of Maryland taxable net income. The tax is included on the state tax return.

Return Mailing Address

Without payment Comptroller of Maryland
Revenue Administration Division
110 Carroll Street, Annapolis MD 21411-0001

With payment Comptroller of Maryland
Payment Processing
P.O. Box 8888, Annapolis MD 21401-8888

Extension Information

- Maryland allows an automatic extension to October 15 if a federal extension is filed with the IRS and no Maryland tax is due.
- File Form PV, *Personal Tax Payment Voucher for Form 502/505, Estimated Tax and Extensions*, with payment for the expected tax due.
- If no tax is due and a federal extension is not requested, file an extension online at www.marylandtaxes.gov or by phone at 410-260-7829.

Extension Payment Mailing Address

Form PV Comptroller of Maryland
Payment Processing
P.O. Box 8888, Annapolis MD 21401-8888

Reciprocal Agreements

Residents of District of Columbia, Virginia, and West Virginia are not required to file a Maryland return if the only source of Maryland income is from wages. This also applies to Pennsylvania residents residing in local jurisdictions that do not impose an income or earnings tax against Maryland residents.

Massachusetts

www.mass.gov/dor

Forms and instructions:

Online www.mass.gov/dor/forms

Request tax assistance:

Call 617-887-6367
Inside Massachusetts .. 800-392-6089

2025 Filing Requirements

Residents and part-year residents. Individuals are required to file if Massachusetts gross income is more than \$8,000.

Nonresidents. Individuals are required to file if Massachusetts gross income exceeds the lesser of \$8,000 or a prorated personal exemption based on the ratio of Massachusetts income to total income. Personal exemption amounts are \$4,400 (Single, MFS), \$6,800 (HOH), and \$8,800 (MFJ).

Massachusetts Income Tax Forms

Residents. Form 1, *Massachusetts Resident Income Tax Return*.

Part-year and nonresidents. Form 1-NR/PY, *Massachusetts Nonresident/Part-Year Tax Return*.

2025 Massachusetts Tax Rate

| | |
|--|--------|
| Income tax rate | 5.00% |
| Optional (voluntary) tax rate* | 5.85% |
| Short term capital gains | 8.50% |
| Collectibles and pre-1996 installment sales..... | 12.00% |

* Does not apply to items of income taxed at 8.5% and 12%.

A 4% surtax is imposed on taxable income exceeding \$1,083,150.

Return Mailing Addresses

Refund, no tax due Massachusetts Department of Revenue
P.O. Box 7000, Boston MA 02204-7000

Balance due Massachusetts Department of Revenue
P.O. Box 7003, Boston MA 02204-7003

Extension Information

Massachusetts allows an automatic extension to October 15 if at least 80% of the total tax liability is paid by the return due date. Payments can be made online at <https://mtc.dor.state.ma.us> or by mailing Form M-4868, *Massachusetts Extension Payment Voucher*.

Note: Extension payments of \$5,000 or more must be made electronically.

Extension Payment Mailing Address

Form M-4868 Massachusetts Department of Revenue
P.O. Box 419540, Boston MA 02241-9540

Michigan

www.michigan.gov/taxes

Forms and instructions:

Online www.michigan.gov/taxes/iit-forms

Request tax assistance:

Call 517-636-4486

2025 Filing Requirements

Residents and part-year residents. Individuals must file if they owe Michigan tax, if they are due a refund, or if their federal AGI exceeds the exemption allowance. Residents are allowed \$5,800 for each exemption plus various special exemptions. Part-year residents must prorate the exemption allowance based on the ratio of Michigan income to total income.

Nonresidents. Individuals must file if they have Michigan-source income and they owe Michigan tax or their federal AGI exceeds the exemption allowance. Nonresidents must prorate the exemption allowance based on the ratio of Michigan income to total income.

Dependents. Dependents who are claimed on another person's return are not required to file if federal AGI is \$1,500 or less (\$3,000 or less if MFJ).

Note: Individuals who file a federal return should file a Michigan return even if they have no tax liability to avoid unnecessary correspondence from the Treasury.

Michigan Income Tax Forms

Residents, part-year and nonresidents. Form MI-1040, *Michigan Individual Income Tax Return*.

Part-year and nonresidents. Schedule NR, *Michigan Nonresident and Part-Year Resident Schedule* (attachment to Form MI-1040).

2025 Michigan Tax Rate

Income tax rate 4.25%

City and Local Taxes

Michigan cities may levy an income tax ranging from 1.0% to 2.4% for residents and 0.5% to 1.2% for nonresidents. City income tax is not included on the state return (Form MI-1040) and must be filed separately. Generally, the city income tax returns must be filed with the city imposing the tax. The Michigan Department of Treasury processes returns only for the City of Detroit. For more information, go to www.michigan.gov/citytax.

Return Mailing Addresses

Refund, no tax due..... Michigan Department of Treasury
Lansing MI 48956

Balance due Michigan Department of Treasury
Lansing MI 48929

Extension Information

- To request an extension to October 15, send a payment of the remaining estimated tax with a copy of federal Form 4868. A federal extension automatically extends the time to file the Michigan return to the new federal due date.
- If a federal extension has not been granted, file Form 4, *Application for Extension of Time to File Michigan Tax Returns*, with payment. Do not file Form 4 without submitting the required extension payment.
- Attach a copy of the federal or state extension to the Michigan return.

Extension Payment Mailing Address

Form 4 Michigan Department of Treasury
P.O. Box 30774, Lansing MI 48909

Reciprocal Agreements

Residents of Illinois, Indiana, Kentucky, Minnesota, Ohio, and Wisconsin are only required to file MI-1040 if Michigan income from sources other than wages is received or to request a refund of Michigan withholding.

Minnesota

www.revenue.state.mn.us

Forms and instructions:

Online www.revenue.state.mn.us/form-search

Request tax assistance:

Call..... 651-296-3781

Toll-free 800-652-9094

2025 Filing Requirements

Residents. Individuals must file if they:

- Received advance payments of the Minnesota Child Tax Credit, or
- Meet the following income limits.

| Filing status: | Age: | Gross income at least: |
|----------------|-------------------------------|------------------------|
| Single..... | Under 65 | \$14,950 |
| | 65 or older..... | 16,950 |
| MFJ | Both under 65 | \$29,900 |
| | One spouse 65 or older..... | 31,450 |
| | Both spouses 65 or older..... | 33,000 |
| HOH | Under 65 | \$22,500 |
| | 65 or older..... | 24,500 |
| MFS | Any age..... | \$ 5 |
| QSS..... | Under 65 | \$29,900 |
| | 65 or older..... | 31,450 |

Exception: Military members are not required to file if gross income included on the federal return, minus any compensation received for federal active service, is less than \$14,950.

Part-year and nonresidents. Individuals must file if they received advance payments of the Minnesota Child Tax Credit or if the total of the following income is at least \$14,950.

- 1) Total income from all sources while a Minnesota resident, plus
- 2) Total of the following types of income received while a nonresident:
 - Wages for work done in Minnesota.
 - Rents and royalties received from property located in Minnesota.
 - Gains from the sale of land or other tangible property in Minnesota.

- Gains from the sale of a partnership interest, to the extent the partnership had property or sales in Minnesota.
- Gain on the sale of goodwill or income from an agreement not to compete connected with a business operating in Minnesota.
- Minnesota gross income from a business or profession conducted partly or entirely in Minnesota.
- Gross winnings from gambling in Minnesota.
- Gains reported on Schedule M1AR, *Accelerated Recognition of Installment Sale Gains*.

Dependents. Generally, a dependent must file a return if Minnesota gross income is more than the larger of:

- \$1,250, or
- Earned income plus \$350, up to \$14,950.

Additional amounts apply for dependents age 65 or older or blind.

Minnesota Income Tax Forms

Residents, part-year and nonresidents. Form M1, *Individual Income Tax*.

Part-year and nonresidents. Schedule M1NR, *Nonresidents/Part-Year Residents* (attachment to Form M1).

2025 Minnesota Tax Rate Schedule

Single. If taxable income is:

| | | | | | | |
|--------------------|---|-------|-------|----------|---|-----|
| \$ 0 to 32,570 | × | 5.35% | minus | \$ 0.00 | = | Tax |
| 32,571 to 106,990 | × | 6.80% | minus | 472.27 | = | Tax |
| 106,991 to 198,630 | × | 7.85% | minus | 1,595.66 | = | Tax |
| 198,631 and over | × | 9.85% | minus | 5,568.26 | = | Tax |

MFJ, QSS. If taxable income is:

| | | | | | | |
|--------------------|---|-------|-------|----------|---|-----|
| \$ 0 to 47,620 | × | 5.35% | minus | \$ 0.00 | = | Tax |
| 47,621 to 189,180 | × | 6.80% | minus | 690.49 | = | Tax |
| 189,181 to 330,410 | × | 7.85% | minus | 2,676.88 | = | Tax |
| 330,411 and over | × | 9.85% | minus | 9,285.08 | = | Tax |

MFS. If taxable income is:

| | | | | | | |
|-------------------|---|-------|-------|----------|---|-----|
| \$ 0 to 23,810 | × | 5.35% | minus | \$ 0.00 | = | Tax |
| 23,811 to 94,590 | × | 6.80% | minus | 345.25 | = | Tax |
| 94,591 to 165,205 | × | 7.85% | minus | 1,338.44 | = | Tax |
| 165,206 and over | × | 9.85% | minus | 4,642.54 | = | Tax |

HOH. If taxable income is:

| | | | | | | |
|--------------------|---|-------|-------|----------|---|-----|
| \$ 0 to 40,100 | × | 5.35% | minus | \$ 0.00 | = | Tax |
| 40,101 to 161,130 | × | 6.80% | minus | 581.45 | = | Tax |
| 161,131 to 264,050 | × | 7.85% | minus | 2,273.32 | = | Tax |
| 264,051 and over | × | 9.85% | minus | 7,554.32 | = | Tax |

Additional net investment tax. A 1% additional tax is imposed on net investment income exceeding \$1 million.

Return Mailing Address

Form M1..... Minnesota Individual Income Tax
Mail Station 0010, 600 N. Robert St.
St. Paul MN 55146-0010

Extension Information

Minnesota allows an automatic extension to October 15 without a written application. To make a payment, see *Payment Voucher*, below.

Payment Voucher

A payment voucher can be created by clicking "Make a Payment" at www.revenue.state.mn.us. Create a voucher and mail with a check or money order. Payments should be sent separately from the return.

Extension Payment Mailing Address

Individual Income Tax..... Minnesota Revenue
Extension Payment P.O. Box 64058, St. Paul MN 55164-0058

Reciprocal Agreements

Full-year residents of Michigan and North Dakota with wage income only are not subject to Minnesota tax.

Mississippi

www.dor.ms.gov

Forms and instructions:

Online www.dor.ms.gov/individual/individual-income-tax-forms

Request tax assistance:

Call..... 601-923-7700

2025 Filing Requirements

Residents. Individuals must file if:

Filing status: Gross income exceeds:

Single..... \$8,300 plus \$1,500 for each dependent.

Married..... \$16,600 (both spouses) plus \$1,500 for each dependent.

Minor..... Personal exemption plus standard deduction according to filing status.

Residents must also file if working:

- **Out of state.** Total gross income is subject to Mississippi income tax.
- **Outside of U.S.** Total gross income must be reported. Exclusion for foreign wages reported as a deduction on Schedule N.

Part-year and nonresidents. Individuals must file if they receive income taxed by Mississippi. Part-year residents are taxed on income earned while a resident of Mississippi. Nonresidents are taxed on income earned from Mississippi sources (excluding gambling income).

Mississippi Income Tax Forms

Residents. Form 80-105, *Mississippi Resident Individual Income Tax Return.*

Part-year and nonresidents. Form 80-205, *Mississippi Non-Resident/Part-Year Resident Individual Income Tax Return.*

2025 Mississippi Tax Rate Schedule

All Filing Statuses. If taxable income is:

| | |
|-----------------|------------------------------|
| \$ 0 to 10,000 | No tax |
| 10,001 and over | × 4.4% minus \$ 440.00 = Tax |

Married couples filing a combined return (both spouses having earned incomes) apply the tax rate schedule separately and combine the amounts to calculate total income tax.

Return Mailing Addresses

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

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

Extension Information

Mississippi allows an automatic extension to the federal extension due date if no additional tax is due. Attach a copy of the federal extension to the Mississippi return. Make extension payments using Form 80-106, *Individual/Fiduciary Income Tax Payment Voucher.*

Extension Payment Mailing Address

Form 80-106 Department of Revenue
P.O. Box 23192, Jackson MS 39225-3192

Missouri

www.dor.mo.gov/taxation/individual

Forms and instructions:

Online www.dor.mo.gov/forms

Request tax assistance:

Call..... 573-751-3505

2025 Filing Requirements

Individuals must file if required to file a federal return unless they:

- Are residents with less than \$1,200 of Missouri AGI,
- Are nonresidents with less than \$600 of Missouri income, or
- Have Missouri AGI less than the amount of their standard deduction. Missouri's standard deduction equals the federal standard deduction.

Missouri Income Tax Forms

Residents, part-year and nonresidents. Form MO-1040, *Individual Income Tax Return.*

Part-year and nonresidents. Form MO-NRI, *Missouri Income Percentage* (attachment to Form MO-1040).

Part-year residents choosing to be taxed as residents for the entire year attach Form MO-CR, *Credit for Income Taxes Paid to Other States or Political Subdivisions*, instead of Form MO-NRI.

2025 Missouri Tax Rate Schedule

All Filing Statuses. If taxable income is:

| | |
|----------------|---------------------------|
| \$ 0 to 1,313 | No tax |
| 1,314 to 2,626 | × 2.0% minus 26.26 = Tax |
| 2,627 to 3,939 | × 2.5% minus 39.39 = Tax |
| 3,940 to 5,252 | × 3.0% minus 59.09 = Tax |
| 5,253 to 6,565 | × 3.5% minus 85.35 = Tax |
| 6,566 to 7,878 | × 4.0% minus 118.17 = Tax |
| 7,879 to 9,191 | × 4.5% minus 157.56 = Tax |
| 9,192 and over | × 4.7% minus 175.94 = Tax |

If filing a combined return and both persons have income, apply the tax rate schedule separately and combine the amounts to calculate total income tax.

City and Local Taxes

St. Louis and Kansas City impose an earnings tax of 1% on individuals who live or work within city limits. Earnings tax returns are filed with the city and due on April 15. Employees are not required to file a return if tax has been withheld from all taxable earnings.

Return Mailing Addresses

Returns without barcodes:

Refund, no tax due..... Missouri Department of Revenue
P.O. Box 500, Jefferson City MO 65105-0500

Balance due Missouri Department of Revenue
P.O. Box 329, Jefferson City MO 65105-0329

Returns with barcodes:

Refund, no tax due..... Missouri Department of Revenue
P.O. Box 3222, Jefferson City MO 65105-3222

Balance due Missouri Department of Revenue
P.O. Box 3370, Jefferson City MO 65105-3370

Extension Information

- A federal extension automatically extends the time to file a Missouri return if no additional tax is due. Attach a copy of the federal extension to the Missouri return when filed.
- File Form MO-60, *Application for Extension of Time to File*, if the taxpayer has tax due, needs a Missouri extension but not a federal extension, or needs an extension beyond the federal automatic extension period.

Extension Mailing Address

Form MO-60 Taxation Division
P.O. Box 3400, Jefferson City MO 65105-3400

Montana

<https://revenue.mt.gov>

Forms and instructions:

Online <https://revenue.mt.gov/forms>

Request tax assistance:

Call..... 406-444-6900

2025 Filing Requirements

Residents and part-year residents. Individuals must file if they:

- Are required to file a federal return, or
- Have a Montana addition or subtraction.

Nonresidents. Individuals must file if they received Montana-source income and are required to file a federal return or have a Montana addition or subtraction.

Montana Income Tax Forms

Residents, part-year and nonresidents. Form 2, *Montana Individual Income Tax Return*.

Part-year and nonresidents. Schedule II, *Tax on Montana Source Income* (attachment to Form 2).

2025 Montana Tax Rate Schedule

Single, MFS. If taxable income without net long-term capital gain is:

\$ 0 to 21,100 × 4.7% minus \$ 0.00 = Tax
21,101 and over × 5.9% minus 253.00 = Tax

HOH. If taxable income without net long-term capital gain is:

\$ 0 to 31,700 × 4.7% minus \$ 0.00 = Tax
31,701 and over × 5.9% minus 380.00 = Tax

MFJ, QSS. If taxable income without net long-term capital gain is:

\$ 0 to 42,200 × 4.7% minus \$ 0.00 = Tax
42,201 and over × 5.9% minus 506.00 = Tax

Note: Net long-term capital gains are taxed at 3.0% or 4.1%.

Return Mailing Addresses

Without payment Montana Department of Revenue
P.O. Box 6577, Helena MT 59604-6577

With payment Montana Department of Revenue
P.O. Box 6308, Helena MT 59604-6308

Extension Information

Montana allows an automatic six-month extension to October 15 without filing an application. Use Form-IT, *Montana Individual Income Tax Payment Voucher*, to make payments or pay online at <https://tap.dor.mt.gov>.

Payment Form Mailing Address

Form-IT Montana Department of Revenue
P.O. Box 6309, Helena MT 59604-6309

Reciprocal Agreements

Residents of North Dakota are not required to file a Montana return if the only source of Montana income is wages.

Nebraska

www.revenue.nebraska.gov

Forms and instructions:

Online www.revenue.nebraska.gov/about/forms

Request tax assistance:

Call..... 402-471-5729
Inside Nebraska 800-742-7474
and Iowa

2025 Filing Requirements

Residents. Individuals must file if they:

- Are required to file a federal return reporting a federal liability before credits, or
- Have \$5,000 or more of Nebraska adjustments to federal AGI (including non-Nebraska municipal bond income).

Part-year and nonresidents. Individuals must file if they have income derived from or connected with Nebraska sources.

Nebraska Income Tax Forms

Residents, part-year and nonresidents. Form 1040N, *Nebraska Individual Income Tax Return*.

Part-year and nonresidents. Schedule III, *Computation of Nebraska Tax for Partial-Year Residents and Nonresidents Only* (attachment to Form 1040N).

2025 Nebraska Tax Rate Schedule

Single, MFS. If taxable income is:

\$ 0 to 4,030 × 2.46% minus \$ 0.00 = Tax
4,031 to 24,120 × 3.51% minus 42.32 = Tax
24,121 to 38,870 × 5.01% minus 404.12 = Tax
38,871 and over × 5.20% minus 477.97 = Tax

MFJ, QSS. If taxable income is:

\$ 0 to 8,040 × 2.46% minus \$ 0.00 = Tax
8,041 to 48,250 × 3.51% minus 84.42 = Tax
48,251 to 77,730 × 5.01% minus 808.17 = Tax
77,731 and over × 5.20% minus 955.86 = Tax

HOH. If taxable income is:

\$ 0 to 7,510 × 2.46% minus \$ 0.00 = Tax
7,511 to 38,590 × 3.51% minus 78.86 = Tax
38,591 to 57,630 × 5.01% minus 657.71 = Tax
57,631 and over × 5.20% minus 767.20 = Tax

Return Mailing Addresses

Refund Nebraska Department of Revenue
P.O. Box 98912, Lincoln NE 68509-8912

All others Nebraska Department of Revenue
P.O. Box 98934, Lincoln NE 68509-8934

Extension Information

- To receive an automatic extension to October 15, file Form 4868 with the IRS and attach a copy to the Nebraska return.
- Use Form 4868N, *Nebraska Application for Automatic Extension of Time*, to make an extension payment or if a federal extension was not requested and the return was not e-filed by an authorized tax preparer.

Note: The requirement to file Form 4868N is waived if the Nebraska return is e-filed through a paid tax preparer.

Extension Mailing Address

Form 4868N Nebraska Department of Revenue
P.O. Box 94818, Lincoln NE 68509-4818

Nevada

<https://tax.nv.gov>

Forms and instructions:

Online <https://tax.nv.gov/tax-types/tax-forms>

Request tax assistance:

Call..... 866-962-3707

2025 Filing Requirements

The state of Nevada does not have an individual income tax.

Community property state. Nevada is a community property state. For more information, see *Community Property*, page 14-4.

New Hampshire

www.revenue.nh.gov

Forms and instructions:

Online www.revenue.nh.gov/forms

Request tax assistance:

Call..... 603-230-5920

2025 Filing Requirements

The state of New Hampshire does not have an individual income tax.

New Jersey

www.state.nj.us/treasury/taxation

Forms and instructions:

Call..... 609-826-4400
Toll-free 800-323-4400
Write..... New Jersey Division of Taxation
Taxpayer Forms Services
P.O. Box 269, Trenton NJ 08695-0269
Online www.state.nj.us/treasury/taxation/forms

Request tax assistance:

Call..... 609-292-6400
Tax Practitioners..... 609-633-6657

2025 Filing Requirements

Residents and part-year residents. Individuals must file if:

Filing status: Gross income from all sources exceeds:
Single, Married/CU partner filing separately..... \$ 10,000
Married/CU partner filing jointly, HOH, QSS/surviving CU partner .. \$ 20,000

Nonresidents. Individuals must file if they have any New Jersey-source income and meet the above filing requirements.

New Jersey Income Tax Forms

Residents and part-year residents. Form NJ-1040, *New Jersey Resident Income Tax Return*.

Nonresidents (and part-year residents who receive New Jersey-source income while a nonresident). Form NJ-1040NR, *New Jersey Nonresident Income Tax Return*.

2025 New Jersey Tax Rate Schedule

Single, Married/CU Partner Filing Separately. If taxable income is:

| | | | | | |
|----------------------|---|---------|-----------------|---|-----|
| \$ 0 to 20,000 | × | 1.400% | minus \$ 0.00 | = | Tax |
| 20,001 to 35,000 | × | 1.750% | minus 70.00 | = | Tax |
| 35,001 to 40,000 | × | 3.500% | minus 682.50 | = | Tax |
| 40,001 to 75,000 | × | 5.525% | minus 1,492.50 | = | Tax |
| 75,001 to 500,000 | × | 6.370% | minus 2,126.25 | = | Tax |
| 500,001 to 1,000,000 | × | 8.970% | minus 15,126.25 | = | Tax |
| 1,000,001 and over | × | 10.750% | minus 32,926.25 | = | Tax |

Married/CU Partner Filing Jointly, HOH, QSS/Surviving CU Partner.

If taxable income is:

| | | | | | |
|----------------------|---|---------|-----------------|---|-----|
| \$ 0 to 20,000 | × | 1.400% | minus \$ 0.00 | = | Tax |
| 20,001 to 50,000 | × | 1.750% | minus 70.00 | = | Tax |
| 50,001 to 70,000 | × | 2.450% | minus 420.00 | = | Tax |
| 70,001 to 80,000 | × | 3.500% | minus 1,155.00 | = | Tax |
| 80,001 to 150,000 | × | 5.525% | minus 2,775.00 | = | Tax |
| 150,001 to 500,000 | × | 6.370% | minus 4,042.50 | = | Tax |
| 500,001 to 1,000,000 | × | 8.970% | minus 17,042.50 | = | Tax |
| 1,000,001 and over | × | 10.750% | minus 34,842.50 | = | Tax |

Return Mailing Addresses

Form NJ-1040..... State of New Jersey, Division of Taxation
Refund, no tax due Revenue Processing Center-Refunds
P.O. Box 555, Trenton NJ 08647-0555
Form NJ-1040..... State of New Jersey, Division of Taxation
Balance due Revenue Processing Center-Payments
P.O. Box 111, Trenton NJ 08645-0111
Form NJ-1040NR..... State of New Jersey, Division of Taxation
Revenue Processing Center
P.O. Box 244, Trenton NJ 08646-0244

Extension Information

To receive an extension, at least 80% of the tax due must be paid by the original return due date.

- To receive automatic extension to October 15, file Form 4868 with the IRS and attach a copy to the New Jersey return.
- To request an extension to October 15, file Form NJ-630, *Application for Extension of Time to File New Jersey Gross Income Tax Return*, or file online.

Extension Mailing Address

Form NJ-630 State of New Jersey, Division of Taxation
Revenue Processing Center
P.O. Box 282, Trenton NJ 08646-0282

Reciprocal Agreements

Compensation paid to Pennsylvania residents employed in New Jersey is not subject to New Jersey income tax.

New Mexico

www.tax.newmexico.gov

Forms and instructions:

Online www.tax.newmexico.gov/forms-publications

Request tax assistance:

Call..... 866-285-2996

2025 Filing Requirements

Residents. Individuals are required to file if they are required to file a federal income tax return.

Community property state. New Mexico is a community property state. For more information, see *Community Property*, page 14-4.

Part-year and nonresidents. Individuals are required to file if they:

- Are required to file a federal income tax return, and
- Receive any New Mexico-source income.

New Mexico Income Tax Forms

Residents, part-year and nonresidents. Form PIT-1, *New Mexico Personal Income Tax Return*.

Part-year and nonresidents. Form PIT-B, *New Mexico Allocation and Apportionment of Income Schedule* (attachment to Form PIT-1).

2025 New Mexico Tax Rate Schedule

Single. If taxable income is:

| | | | | | |
|-------------------|---|------|----------------|---|-----|
| \$ 0 to 5,500 | × | 1.5% | minus \$ 0.00 | = | Tax |
| 5,501 to 16,500 | × | 3.2% | minus 93.50 | = | Tax |
| 16,501 to 33,500 | × | 4.3% | minus 275.00 | = | Tax |
| 33,501 to 66,500 | × | 4.7% | minus 409.00 | = | Tax |
| 66,501 to 210,000 | × | 4.9% | minus 542.00 | = | Tax |
| 210,001 and over | × | 5.9% | minus 2,642.00 | = | Tax |

MFJ, HOH, QSS. If taxable income is:

| | | | | | |
|--------------------|---|------|----------------|---|-----|
| \$ 0 to 8,000 | × | 1.5% | minus \$ 0.00 | = | Tax |
| 8,001 to 25,000 | × | 3.2% | minus 136.00 | = | Tax |
| 25,001 to 50,000 | × | 4.3% | minus 411.00 | = | Tax |
| 50,001 to 100,000 | × | 4.7% | minus 611.00 | = | Tax |
| 100,001 to 315,000 | × | 4.9% | minus 811.00 | = | Tax |
| 315,001 and over | × | 5.9% | minus 3,961.00 | = | Tax |

MFS. If taxable income is:

| | | | | | |
|-------------------|---|------|----------------|---|-----|
| \$ 0 to 4,000 | × | 1.5% | minus \$ 0.00 | = | Tax |
| 4,001 to 12,500 | × | 3.2% | minus 68.00 | = | Tax |
| 12,501 to 25,000 | × | 4.3% | minus 205.50 | = | Tax |
| 25,001 to 50,000 | × | 4.7% | minus 305.50 | = | Tax |
| 50,001 to 157,500 | × | 4.9% | minus 405.50 | = | Tax |
| 157,501 and over | × | 5.9% | minus 1,980.50 | = | Tax |

Return Mailing Addresses

Without payment NM Taxation and Revenue Department
P.O. Box 25122, Santa Fe NM 87504-5122
With payment NM Taxation and Revenue Department
P.O. Box 8390, Santa Fe NM 87504-8390

Extension Information

- To receive an automatic extension to October 15, file Form 4868 with the IRS and check the indicator box on line 6, Form PIT-1.
- If a federal extension was not filed or additional time is needed after the federal return is filed to file the New Mexico return, file Form RPD-41096, *Application for Extension of Time to File*. The extension on an initial application is limited to 60 days. Use the same form to apply for an additional extension of time.

continued on next page

- Use Form PIT-EXT, *New Mexico Personal Income Tax Extension Payment Voucher*, to make extension payments.

Extension Mailing Address

Form RPD-41096.....Taxation and Revenue Department
P.O. Box 630, Santa Fe NM 87504-0630

Extension Payment Mailing Address

Form PIT-EXTNM Taxation and Revenue Department
P.O. Box 8390, Santa Fe NM 87504-8390

New York

www.tax.ny.gov

Forms and instructions:

Call.....518-457-5431
Onlinewww.tax.ny.gov/forms

Request tax assistance:

Call.....518-457-5181
Tax Practitioners518-457-5451

2025 Filing Requirements

Residents. Individuals are required to file if:

- They are required to file a federal return, or
- Their federal AGI plus New York additions was more than \$4,000 (\$3,100 if single and can be claimed as a dependent).

Part-year and nonresidents. Individuals who receive New York-source income are required to file if:

New York AGI (federal amount

Federal filing status: *column from Form IT-203) exceeds:*

| | |
|--|----------|
| Single and can be claimed as dependent..... | \$ 3,100 |
| Single and cannot be claimed as dependent..... | 8,000 |
| MFJ | 16,050 |
| MFS | 8,000 |
| HOH | 11,200 |
| QSS..... | 16,050 |

Part-year and nonresidents are also required to file if they:

- Are subject to separate tax on lump-sum distributions derived from, or connected to, New York sources (part-year residents), or
- Incurred a New York NOL without incurring a similar federal NOL.

New York Income Tax Forms

Residents. Form IT-201, *Resident Income Tax Return*.

Part-year and nonresidents. Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*.

2025 New York STATE Tax Rate Schedule

MFJ, QSS. If taxable income is:

| | | | |
|-------------------------|----------|------------------|-------|
| \$ 0 to 17,150 | × 4.00% | minus \$ 0.00 | = Tax |
| 17,151 to 23,600 | × 4.50% | minus 85.75 | = Tax |
| 23,601 to 27,900 | × 5.25% | minus 262.75 | = Tax |
| 27,901 to 161,550 | × 5.50% | minus 332.50 | = Tax |
| 161,551 to 323,200 | × 6.00% | minus 1,140.25 | = Tax |
| 323,201 to 2,155,350 | × 6.85% | minus 3,887.45 | = Tax |
| 2,155,351 to 5,000,000 | × 9.65% | minus 64,237.25 | = Tax |
| 5,000,001 to 25,000,000 | × 10.30% | minus 96,737.25 | = Tax |
| 25,000,001 and over | × 10.90% | minus 246,737.25 | = Tax |

Single, MFS. If taxable income is:

| | | | |
|-------------------------|----------|------------------|-------|
| \$ 0 to 8,500 | × 4.00% | minus \$ 0.00 | = Tax |
| 8,501 to 11,700 | × 4.50% | minus 42.50 | = Tax |
| 11,701 to 13,900 | × 5.25% | minus 130.25 | = Tax |
| 13,901 to 80,650 | × 5.50% | minus 165.00 | = Tax |
| 80,651 to 215,400 | × 6.00% | minus 568.25 | = Tax |
| 215,401 to 1,077,550 | × 6.85% | minus 2,399.15 | = Tax |
| 1,077,551 to 5,000,000 | × 9.65% | minus 32,570.55 | = Tax |
| 5,000,001 to 25,000,000 | × 10.30% | minus 65,070.55 | = Tax |
| 25,000,001 and over | × 10.90% | minus 215,070.55 | = Tax |

HOH. If taxable income is:

| | | | |
|-------------------------|----------|------------------|-------|
| \$ 0 to 12,800 | × 4.00% | minus \$ 0.00 | = Tax |
| 12,801 to 17,650 | × 4.50% | minus 64.00 | = Tax |
| 17,651 to 20,900 | × 5.25% | minus 196.38 | = Tax |
| 20,901 to 107,650 | × 5.50% | minus 248.63 | = Tax |
| 107,651 to 269,300 | × 6.00% | minus 786.88 | = Tax |
| 269,301 to 1,616,450 | × 6.85% | minus 3,075.93 | = Tax |
| 1,616,451 to 5,000,000 | × 9.65% | minus 48,336.53 | = Tax |
| 5,000,001 to 25,000,000 | × 10.30% | minus 80,836.53 | = Tax |
| 25,000,001 and over | × 10.90% | minus 230,836.53 | = Tax |

2025 New York CITY Tax Rate Schedule

MFJ, QSS. If taxable income is:

| | | | |
|------------------|----------|---------------|-------|
| \$ 0 to 21,600 | × 3.078% | minus \$ 0.00 | = Tax |
| 21,601 to 45,000 | × 3.762% | minus 147.74 | = Tax |
| 45,001 to 90,000 | × 3.819% | minus 173.39 | = Tax |
| 90,001 and over | × 3.876% | minus 224.69 | = Tax |

Single, MFS. If taxable income is:

| | | | |
|------------------|----------|---------------|-------|
| \$ 0 to 12,000 | × 3.078% | minus \$ 0.00 | = Tax |
| 12,001 to 25,000 | × 3.762% | minus 82.08 | = Tax |
| 25,001 to 50,000 | × 3.819% | minus 96.33 | = Tax |
| 50,001 and over | × 3.876% | minus 124.83 | = Tax |

HOH. If taxable income is:

| | | | |
|------------------|----------|---------------|-------|
| \$ 0 to 14,400 | × 3.078% | minus \$ 0.00 | = Tax |
| 14,401 to 30,000 | × 3.762% | minus 98.50 | = Tax |
| 30,001 to 60,000 | × 3.819% | minus 115.60 | = Tax |
| 60,001 and over | × 3.876% | minus 149.80 | = Tax |

City and Local Taxes

Residents of New York City are subject to New York City income tax. Nonresidents are not liable for the tax. See *2025 New York CITY Tax Rate Schedule*, above.

Individuals who live or work in Yonkers are subject to an income tax surcharge. For residents, the surcharge is 16.75% of New York state tax, for nonresidents, the surcharge is 0.5% of taxable earnings.

Self-employed individuals with net earnings in excess of \$50,000 allocated to the Metropolitan Commuter Transporting District (MCTD) are also subject to the Metropolitan Commuter Transportation Mobility Tax (MCTMT). For purposes of the MCTMT, the MCTD is divided into two zones. If a taxpayer's net earnings from self-employment allocated to either zone exceeds \$50,000, the taxpayer is subject to the MCTMT. The tax rate for Zone 1 is 0.60% and Zone 2 is 0.34%.

New York City tax, Yonkers tax, and the MCTMT are included on Forms IT-201 (residents) and IT-203 (nonresidents).

Return Mailing Addresses

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

Without payment State Processing Center
P.O. Box 61000, Albany NY 12261-0001

Extension Information

To receive an automatic extension to October 15, file Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*.

Extension Mailing Addresses

Form IT-370 Extension Request
With payment P.O. Box 4125, Binghamton NY 13902-4125

Form IT-370 Extension Request—NR
Without payment P.O. Box 4126, Binghamton NY 13902-4126

North Carolina

www.ncdor.gov

Forms and instructions:

Online www.ncdor.gov/taxes-forms/individual-income-tax-forms-instructions

Request tax assistance:

Toll-free 877-252-3052
Tax Practitioners..... 919-754-2500

2025 Filing Requirements

Residents. Individuals are required to file if:

| Filing status: | Federal gross income exceeds: |
|--|-------------------------------|
| Single..... | \$ 12,750 |
| MFJ..... | \$ 25,500 |
| MFS—if spouse claims standard deduction..... | \$ 12,750 |
| MFS—if spouse claims itemized deductions..... | \$ 0 |
| HOH..... | \$ 19,125 |
| QSS..... | \$ 25,500 |
| Nonresident alien (regardless of filing status)..... | \$ 0 |

Note: There is no additional standard deduction available for taxpayers age 65 or older or blind. Also, there is not a separate chart for children and other dependents.

Part-year and nonresidents. Individuals are required to file if they:

- Received income while a resident, or
- Received income while a nonresident that was attributable to the ownership of any interest in real or tangible personal property in North Carolina, derived from a business, trade, profession, or occupation carried on in North Carolina, or derived from gambling activities in North Carolina, and total gross income from all sources exceeds the amount shown for residents, above.

North Carolina Income Tax Forms

Residents, part-year and nonresidents. Form D-400, *Individual Income Tax Return*.

Part-year and nonresidents. D-400 Schedule PN, *Part-Year Resident and Nonresident Schedule* (attachment to Form D-400).

2025 North Carolina Tax Rate

Income tax rate 4.25%

Return Mailing Addresses

Refund North Carolina Department of Revenue
P.O. Box R, Raleigh NC 27634-0001

Balance due, no tax due..... North Carolina Department of Revenue
P.O. Box 25000, Raleigh NC 27640-0640

Extension Information

- North Carolina allows an automatic six-month extension to taxpayers who were granted automatic federal extensions. The "Federal Extension" circle on Form D-400 must be filled in.
- To make a payment, or if an automatic federal extension was not granted, file Form D-410, *Application for Extension for Filing Individual Income Tax Return*, or file online at www.ncdor.gov.

Extension Mailing Address

Form D-410..... North Carolina Department of Revenue
P.O. Box 25000, Raleigh NC 27640-0635

North Dakota

www.tax.nd.gov

Forms and instructions:

Call..... 701-328-1243
Online www.tax.nd.gov/forms

Request tax assistance:

Call..... 701-328-1247

2025 Filing Requirements

Residents. Individuals must file if they are required to file a federal income tax return.

Part-year and nonresidents. Individuals are required to file if they are required to file a federal income tax return and:

- Received income from any source while a resident, or
- Received North Dakota-source income while a nonresident.

North Dakota Income Tax Forms

Residents, part-year and nonresidents. Form ND-1, *Individual Income Tax Return*.

Part-year and nonresidents. Schedule ND-1NR, *Tax Calculation for Nonresidents and Part-Year Residents* (attachment to Form ND-1).

2025 North Dakota Tax Rate Schedule

Single. If taxable income is:

| | | | | | | |
|-------------------|---|-------|-------|----------|---|-----|
| \$ 0 to 48,475 | × | 0.00% | minus | \$ 0.00 | = | Tax |
| 48,476 to 244,825 | × | 1.95% | minus | 945.26 | = | Tax |
| 244,826 and over | × | 2.50% | minus | 2,291.80 | = | Tax |

MFJ, QSS. If taxable income is:

| | | | | | | |
|-------------------|---|-------|-------|----------|---|-----|
| \$ 0 to 80,975 | × | 0.00% | minus | \$ 0.00 | = | Tax |
| 80,976 to 298,075 | × | 1.95% | minus | 1,579.01 | = | Tax |
| 298,076 and over | × | 2.50% | minus | 3,218.43 | = | Tax |

MFS. If taxable income is:

| | | | | | | |
|-------------------|---|-------|-------|----------|---|-----|
| \$ 0 to 40,475 | × | 0.00% | minus | \$ 0.00 | = | Tax |
| 40,476 To 149,025 | × | 1.95% | minus | 789.26 | = | Tax |
| 149,026 and over | × | 2.50% | minus | 1,608.90 | = | Tax |

HOH. If taxable income is:

| | | | | | | |
|-------------------|---|-------|-------|----------|---|-----|
| \$ 0 to 64,950 | × | 0.00% | minus | \$ 0.00 | = | Tax |
| 64,951 to 271,450 | × | 1.95% | minus | 1,266.53 | = | Tax |
| 271,451 and over | × | 2.50% | minus | 2,759.50 | = | Tax |

Return Mailing Address

Form ND-1 Office of State Tax Commissioner
P.O. Box 5621, Bismarck ND 58506-5621

Extension Information

- To receive an automatic extension to October 15, file Form 4868 with the IRS and fill in the "Extension" indicator circle on Form ND-1. Use Form ND-1EXT, *Individual Extension Payment Voucher*, to make a payment.
- To request an extension of time to file for a valid reason if no federal extension is obtained, file Form 101, *Application for Extension of Time to File a North Dakota Tax Return*. If approved, fill in the "Extension" indicator circle on Form ND-1. Request Form 101 by calling 701-328-1243.

Extension Payment Mailing Address

Form ND-1EXT Office of State Tax Commissioner
P.O. Box 5622, Bismarck ND 58506-5622

Reciprocal Agreements

Minnesota residents are not required to file a North Dakota return if the only North Dakota source of income is compensation and the taxpayer maintains a home in Minnesota and returns to the home at least once each month. Montana residents are not required to file a North Dakota return if the only North Dakota source of income is wages.

Ohio

www.tax.ohio.gov

Forms and instructions:

Call..... 800-282-1782
Online www.tax.ohio.gov/forms

Request tax assistance:

Call..... 800-282-1780
Tax Practitioners..... 855-728-1055

2025 Filing Requirements

Residents and part-year residents. Individuals are required to file unless they meet one of the exceptions, page 17-18.

School district income tax. If the taxpayer was a full-year or part-year resident of a taxing school district, see *City and Local Taxes*, below.

Nonresidents. Individuals with income from Ohio sources are required to file unless the individual meets one of the exceptions, below.

Exceptions. Individuals are not required to file if:

- The individual is a full-year nonresident living in a border state and the nonresident's only Ohio-source income is from wages and salaries. See *Reciprocal Agreements*, below.
- Ohio adjusted gross income is less than or equal to \$0.
- The total of the senior citizen credit, lump sum distribution credit, and joint filing credit is equal to or exceeds income tax liability and the taxpayer is not liable for school district income tax.
- The exemption amount is the same as or more than Ohio adjusted gross income and there are no adjustments.

Exemption amount. Multiply the number of personal and dependent exemptions allowed by the following.

| | |
|--------------------------|----------------------|
| <i>Modified AGI:</i> | <i>Exemption is:</i> |
| \$0 to 40,000 | \$2,400 |
| \$40,001 to 80,000 | \$2,150 |
| \$80,001 and over | \$1,900 |

Ohio Income Tax Forms

Residents, part-year and nonresidents. Form IT 1040, *Individual Income Tax Return*.

Part-year and nonresidents. Form IT NRC, *Nonresident Credit Calculation* (attachment to Form IT 1040).

2025 Ohio Tax Rate Schedule

All Filing Statuses. If taxable nonbusiness income is:

| | |
|-------------------|--------------------------------|
| \$ 0 to 26,050 | No tax |
| 26,051 to 100,000 | × 2.750% minus \$ 374.37 = Tax |
| 100,001 and over | × 3.125% minus 730.68 = Tax |

A flat 3% rate applies to taxable business income in excess of \$250,000 (\$125,000 MFS).

City and Local Taxes

The Finder provides tax information for all addresses in Ohio. To search for municipality and school district income tax rates, go to www.tax.ohio.gov/Finder.

School district income tax. The Ohio Department of Taxation also collects and administers income tax on behalf of school districts. Any individual that receives income while a resident of a taxing school district should file Form SD 100, *School District Income Tax Return*. School district returns are subject to the same filing requirements and procedures as Ohio state income tax returns.

Municipal income tax. Many Ohio municipalities also impose an income tax and have a separate filing requirement. Municipalities either administer their own income tax or hire an agency such as the Regional Income Tax Agency (RITA). The Ohio Department of Taxation does not administer municipal income tax for individual taxpayers. For more information, go to www.tax.ohio.gov/municipalities.aspx.

Return Mailing Addresses

| | |
|-------------------|---|
| Form IT 1040..... | Ohio Department of Taxation |
| Without payment | P.O. Box 2679, Columbus OH 43270-2679 |
| Form IT 1040..... | Ohio Department of Taxation |
| With payment | P.O. Box 2057, Columbus OH 43270-2057 |
| Form SD 100..... | Ohio Department of Taxation |
| Without payment | P.O. Box 182197, Columbus OH 43218-2197 |
| Form SD 100..... | Ohio Department of Taxation |
| With payment | P.O. Box 182389, Columbus OH 43218-2389 |

Extension Information

To receive an automatic extension to October 15, file Form 4868 with the IRS and attach a copy to the Ohio return. Use the *Ohio Universal Payment Coupon (OUPC)*, to make any payments by the original due date.

Extension Payment Mailing Address

| | |
|------------|---|
| OUPC | Ohio Department of Taxation |
| | P.O. Box 182131, Columbus OH 43218-2131 |

Reciprocal Agreements

Residents of Indiana, Kentucky, Michigan, Pennsylvania, and West Virginia are not required to file an Ohio return if the only source of Ohio income is from wages and salaries.

Oklahoma

www.oklahoma.gov/tax

Forms and instructions:

Online www.oklahoma.gov/tax/forms

Request tax assistance:

Call..... 405-521-3160

2025 Filing Requirements

Residents. Individuals must file if:

| | |
|----------------------|------------------------------|
| <i>Filing status</i> | <i>Gross income exceeds:</i> |
| Single, MFS | \$ 7,350 |
| MFJ | 14,700 |
| HOH | 10,350 |
| QSS..... | 13,700 |
| Dependents | 6,350 |

Part-year residents. Individuals are required to file if they:

- Meet the resident filing requirements above, or
- Receive \$1,000 or more gross income from Oklahoma sources while a nonresident.

Nonresidents. Individuals are required to file if they receive \$1,000 or more of gross income from Oklahoma sources.

Oklahoma Income Tax Forms

Residents. Form 511, *Oklahoma Resident Income Tax Return*.

Part-year and nonresidents. Form 511-NR, *Oklahoma Nonresident/Part-Year Income Tax Return*.

2025 Oklahoma Tax Rate Schedule

Single, MFS. If taxable income is:

| | | | |
|----------------|---------|---------------|-------|
| \$ 0 to 1,000 | × 0.25% | minus \$ 0.00 | = Tax |
| 1,001 to 2,500 | × 0.75% | minus 5.00 | = Tax |
| 2,501 to 3,750 | × 1.75% | minus 30.00 | = Tax |
| 3,751 to 4,900 | × 2.75% | minus 67.50 | = Tax |
| 4,901 to 7,200 | × 3.75% | minus 116.50 | = Tax |
| 7,201 and over | × 4.75% | minus 188.50 | = Tax |

MFJ, QSS, HOH. If taxable income is:

| | | | |
|-----------------|---------|---------------|-------|
| \$ 0 to 2,000 | × 0.25% | minus \$ 0.00 | = Tax |
| 2,001 to 5,000 | × 0.75% | minus 10.00 | = Tax |
| 5,001 to 7,500 | × 1.75% | minus 60.00 | = Tax |
| 7,501 to 9,800 | × 2.75% | minus 135.00 | = Tax |
| 9,801 to 12,200 | × 3.75% | minus 233.00 | = Tax |
| 12,201 and over | × 4.75% | minus 355.00 | = Tax |

Return Mailing Addresses

Forms 511, 511-NR Oklahoma Tax Commission
P.O. Box 26800, Oklahoma City OK 73126-0800

Return Due Date

For electronically filed returns only, Oklahoma returns are due April 20.

Extension Information

A valid extension to file a federal return automatically extends the due date of the Oklahoma return if no Oklahoma liability is owed. Enclose a copy of the federal extension with the Oklahoma return.

If the federal return is not extended or Oklahoma tax is owed, file Form 504-I, *Application for Extension of Time to File an Oklahoma Income Tax Return for Individuals*, to request an extension to October 15. An extension is valid and a late-payment penalty may be avoided only if 90% of the tax liability is paid by the original due date. Interest will be charged from the original due date of the return.

Extension Mailing Address

Form 504-I..... Oklahoma Tax Commission
P.O. Box 26890, Oklahoma City OK 73126-0890

Oregon

www.oregon.gov/dor

Forms and instructions:

Write..... Forms, Oregon Department of Revenue
P.O. Box 14999, Salem OR 97309-0990
Online www.oregon.gov/dor/forms

Request tax assistance:

Call..... 503-378-4988
Toll-free 800-356-4222
Tax Practitioners..... 503-947-3541

2025 Filing Requirements

Residents. Individuals are required to file if:

- They are required to file a federal income tax return, or
- Gross income is more than the amount shown for filing status.

| Filing status: | Number of boxes checked on line 17: | Gross income exceeds: |
|-------------------|-------------------------------------|-----------------------|
| Dependent..... | Any | \$ 1,350* |
| Single..... | 0..... | \$ 7,935 |
| | 1..... | 9,135 |
| | 2..... | 10,335 |
| Married/RDP..... | 0..... | \$ 15,865 |
| filing jointly | 1..... | 16,865 |
| | 2..... | 17,865 |
| | 3..... | 18,865 |
| | 4..... | 19,865 |
| Married/RDP..... | 0..... | \$ 7,935 |
| filing separately | 1..... | 8,935 |
| | 2..... | 9,935 |
| HOH..... | 0..... | \$ 9,950 |
| | 1..... | 11,150 |
| | 2..... | 12,350 |
| QSS..... | 0..... | \$ 11,060 |
| | 1..... | 12,060 |
| | 2..... | 13,060 |

* The larger of \$1,350 or earned income plus \$450, up to the standard deduction amount for filing status.

Part-year and nonresidents. Individuals are required to file if Oregon-source income and income received while an Oregon resident is more than the amount shown below for filing status.

| Filing Status | Oregon gross income exceeds: |
|--|------------------------------|
| Dependent..... | \$ 1,350* |
| Single..... | 2,835 |
| Married/RDP filing jointly..... | 5,670 |
| Married/RDP filing separately if: | |
| Spouse/RDP claims standard deduction | 2,835 |
| Spouse/RDP itemized deductions..... | 0 |
| HOH..... | 4,560 |
| QSS..... | 5,670 |

* The larger of \$1,350 or earned income plus \$450, up to the standard deduction amount for filing status.

Oregon Income Tax Forms

Residents. Form OR-40, *Oregon Individual Income Tax Return for Full-Year Residents.*

Part-year residents. Form OR-40-P, *Oregon Individual Income Tax Return for Part-year Residents.*

Nonresidents. Form OR-40-N, *Oregon Individual Income Tax Return for Nonresidents.*

2025 Oregon Tax Rate Schedule

Single, Married/RDP Filing Separately. If taxable income is:

| | | | |
|-------------------|---------|----------------|-------|
| \$ 0 to 4,400 | × 4.75% | minus \$ 0.00 | = Tax |
| 4,401 to 11,100 | × 6.75% | minus 88.00 | = Tax |
| 11,101 to 125,000 | × 8.75% | minus 310.00 | = Tax |
| 125,001 and over | × 9.90% | minus 1,747.50 | = Tax |

Married/RDP Filing Jointly, HOH, QSS. If taxable income is:

| | | | |
|-------------------|---------|----------------|-------|
| \$ 0 to 8,800 | × 4.75% | minus \$ 0.00 | = Tax |
| 8,801 to 22,200 | × 6.75% | minus 176.00 | = Tax |
| 22,201 to 250,000 | × 8.75% | minus 620.00 | = Tax |
| 250,001 and over | × 9.90% | minus 3,495.00 | = Tax |

Registered domestic partner (RDP). Same-sex RDPs are treated the same as married couples for Oregon tax purposes.

City and Local Taxes

The City of Portland Revenue Division administers the following income taxes for local jurisdictions.

- A 1% Metro Supportive Housing Services (SHS) personal income tax is owed by individuals with Metro taxable income over \$125,000 (\$200,000 MFJ).
- The Multnomah County Preschool for All (PFA) personal income tax is imposed at a rate of 1.5% on Multnomah County taxable income over \$125,000 (\$200,000 MFJ) and an additional 1.5% on taxable income over \$250,000 (\$400,000 MFJ).
- City of Portland residents 18 years or older who have \$1,000 or more of annual income and are in a household above the federal poverty level are liable for the Arts Education and Access Tax (Arts Tax) of \$35.

These taxes are not included on the Oregon state return and must be filed with and paid to the City of Portland Revenue Division by April 15. For more information, or to determine if an address is within these tax jurisdictions, go to www.portland.gov/revenue/personal-tax.

Return Mailing Addresses

Returns without barcodes:

Refund, no tax due..... Oregon Department of Revenue
P.O. Box 14700, Salem OR 97309-0930

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

Returns with barcodes:

Refund, no tax due..... Oregon Department of Revenue
P.O. Box 14710, Salem OR 97309-0460

Balance due Oregon Department of Revenue
P.O. Box 14720, Salem OR 97309-0463

Extension Information

To receive an automatic extension to October 15:

- File Form 4868 with the IRS and check the extension box on the Oregon return, or
- Use Form OR-40-V, *Oregon Individual Income Tax Payment Voucher*, to make a payment and check the extension box on the Oregon return if no federal extension is filed.

Extension Payment Mailing Address

Form OR-40-V..... Extension Clerk, Oregon Department of Revenue
P.O. Box 14950, Salem OR 97309-0950

Pennsylvania

www.pa.gov/agencies/revenue

Forms and instructions:

Call..... 800-362-2050
Write..... Pennsylvania Department of Revenue
Tax Forms Service Unit
1854 Brookwood Street, Harrisburg PA 17104-2244
Online www.pa.gov/agencies/revenue/forms-and-publications

Request tax assistance:

Call..... 717-787-8201

2025 Filing Requirements

Residents, part-year and nonresidents. Individuals are required to file if they:

- Received total PA gross taxable income in excess of \$33, and/or
- Incurred a loss from any transaction as an individual, sole proprietor, partner in a partnership, or Pennsylvania S corporation shareholder.

Pennsylvania Income Tax Forms

Residents, part-year and nonresidents. Form PA-40, *Pennsylvania Income Tax Return*.

2025 Pennsylvania Tax Rate

Income tax rate 3.07%

City and Local Taxes

Many municipalities in Pennsylvania impose a local earned income tax (EIT). The *Taxpayer Annual Local Earned Income Tax Return* is due April 15 and must be filed with the local EIT collector for each jurisdiction the taxpayer lived in during the year. For local tax rates by work and home address, go to <https://apps.dced.pa.gov/Munstats-public/FindLocalTax.aspx>.

Philadelphia. The City of Philadelphia imposes an earnings tax for residents (3.74%) and nonresidents (3.43%) who work in the city. If tax was not withheld from an employee's wages, he or she must file the *Annual Reconciliation of Employee Earnings Tax* with the Philadelphia Department of Revenue by April 15.

Philadelphia residents who receive certain types of unearned income not subject to the earnings tax are subject to the School Income Tax (SIT) at a rate of 3.74%. Philadelphia residents with taxable income must file a SIT return with the Philadelphia Department of Revenue by April 15.

Return Mailing Addresses

Refund PA Department of Revenue
Refund or Credit Requested
3 Revenue Place, Harrisburg PA 17129-0003

Balance due PA Department of Revenue
Payment Enclosed
1 Revenue Place, Harrisburg PA 17129-0001

No tax due PA Department of Revenue
No Payment or No Refund
2 Revenue Place, Harrisburg PA 17129-0002

Extension Information

- An automatic extension to October 15 will be granted if the taxpayer has an approved federal extension and does not owe additional Pennsylvania tax. Attach federal Form 4868 to the state return.
- Taxpayers who reasonably expect to have additional tax due with their return or who did not obtain a federal extension must file Form REV-276, *Application for Automatic Extension of Time to File*.

Extension Mailing Address

Form REV-276 PA Department of Revenue
Bureau of Individual Taxes
P.O. Box 280504, Harrisburg PA 17128-0504

Reciprocal Agreements

Pennsylvania does not tax residents of Indiana, Maryland, New Jersey, Ohio, Virginia, and West Virginia on employee compensation that is subject to employer withholding.

Rhode Island

www.tax.ri.gov

Forms and instructions:

Call 401-574-8970
Online www.tax.ri.gov/forms

Request tax assistance:

Call 401-574-8829 (option #3)

2025 Filing Requirements

Residents. Individuals are required to file if they:

- Are required to file a federal income tax return, or
- Received Rhode Island income in excess of the sum of their Rhode Island personal exemptions and standard deduction as follows.

| | |
|-----------------------|----------------------------|
| <i>Filing status:</i> | <i>Standard deduction:</i> |
| Single, MFS | \$10,900 |
| HOH | 16,350 |
| MFJ, QSS | 21,800 |

The personal exemption amount is \$5,100 for the taxpayer, spouse, and each dependent claimed on the return. A dependent who can be claimed on another return is not eligible for a personal exemption.

Part-year residents. Individuals are required to file if they:

- Are required to file a federal income tax return, or
- Have Rhode Island modifications increasing federal AGI.

Nonresidents. Individuals are required to file if they:

- Received income from Rhode Island sources and are required to file a federal income tax return, or
- Have Rhode Island income modifications increasing federal AGI.

Rhode Island Income Tax Forms

Residents. Form RI-1040, *Resident Individual Income Tax Return*.

Part-year and nonresidents. Form RI-1040NR, *Nonresident Individual Income Tax Return*.

2025 Rhode Island Tax Rate Schedule

All Filing Statuses. If taxable income is:

| | | | |
|-------------------|---------|----------------|-------|
| \$ 0 to 79,900 | × 3.75% | minus \$ 0.00 | = Tax |
| 79,901 to 181,650 | × 4.75% | minus 799.00 | = Tax |
| 181,651 and over | × 5.99% | minus 3,051.46 | = Tax |

Return Mailing Addresses

Without payment Rhode Island Division of Taxation
One Capitol Hill, Providence RI 02908-5806

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

Extension Information

To receive an automatic extension to October 15:

- File Form 4868 with the IRS and attach a copy to the Rhode Island return. Use this method if no payment is due, or
- File Form RI-4868, *Application for Automatic Extension of Time to File Rhode Island Individual Income Tax Return*. Use this method if payment is due or a federal extension is not filed.

Extension Mailing Address

Form RI-4868 Rhode Island Division of Taxation
One Capitol Hill, Providence RI 02908-5807

South Carolina

www.dor.sc.gov

Forms and instructions:

Email forms@dor.sc.gov
Online www.dor.sc.gov/tax/individual-income/forms

Request tax assistance:

Call 844-898-8542

2025 Filing Requirements

Residents. Individuals are required to file if:

- Required to file a federal income tax return that includes income that is taxable by South Carolina, or
- South Carolina income tax is withheld from wages.

Exception: Residents age 65 or older are not required to file if:

- Gross income is less than or equal to the federal filing requirement plus \$15,000 (\$30,000 if MFJ and both spouses are age 65 or older), and
- South Carolina income tax is not withheld from wages.

Nonresidents. Individuals are required to file if:

- Income is received from rental property, businesses, or other investments in South Carolina, or
- South Carolina income tax is withheld from wages.

Part-year residents. Available for the year of part-year residency only, individuals can choose to file as full-year residents or nonresidents, whichever is most beneficial.

South Carolina Income Tax Forms

Residents, part-year and nonresidents. Form SC1040, *Individual Income Tax Return*.

Nonresidents and part-year residents filing as nonresidents. Schedule NR, *Nonresident Schedule* (attachment to Form SC1040).

2025 South Carolina Tax Rate Schedule

All Filing Statuses. If taxable income is:

| | | | | | |
|-----------------|--------|-------|-----------|---|-----|
| \$ 0 to 3,560 | No tax | | | | |
| 3,561 to 17,830 | × 3% | minus | \$ 107.00 | = | Tax |
| 17,831 and over | × 6% | minus | 642.00 | = | Tax |

Return Mailing Addresses

Refund, no tax due..... SC1040 Processing Center
P.O. Box 101100, Columbia SC 29211-0100

Balance due Taxable Processing Center
P.O. Box 101105, Columbia SC 29211-0105

Extension Information

- Making a payment through the MyDORWAY portal automatically submits an extension request with no additional paperwork. At least 90% of the state tax due must be paid by April 15. Go to <https://dor.sc.gov/pay>.
- To receive an automatic extension to October 15, file Form 4868 with the IRS and attach a copy to the South Carolina return. Use this method if no tax is due.
- To request an extension to October 15, file Form SC4868, *Request for Extension of Time to File South Carolina Individual Income Tax Return*. Use this method if tax is due or if no federal extension is filed.

Extension Mailing Address

Form SC4868 SCDOR, IIT Voucher
P.O. Box 100123, Columbia SC 29202

South Dakota

<https://dor.sd.gov>

Forms and instructions:

Online <https://sddor.seamlessdocs.com/sc/individual-forms>

Request tax assistance:

Call..... 800-829-9188

2025 Filing Requirements

The state of South Dakota does not have an individual income tax.

Tennessee

www.tn.gov/revenue

Forms and instructions:

Online www.tn.gov/revenue/taxes/hall-income-tax/forms

Request tax assistance:

Call..... 615-253-0600
Inside Tennessee..... 800-342-1003

2025 Filing Requirements

The state of Tennessee does not have an individual income tax.

Texas

www.comptroller.texas.gov

Forms and instructions:

Online www.comptroller.texas.gov/taxes/forms

Request tax assistance:

Call..... 800-252-1381

2025 Filing Requirements

The state of Texas does not have an individual income tax.

Community property state. Texas is a community property state. For more information, see *Community Property*, page 14-4.

Utah

www.tax.utah.gov

Forms and instructions:

Online www.tax.utah.gov/forms

Request tax assistance:

Salt Lake area..... 801-297-2200
Toll-free 800-662-4335

2025 Filing Requirements

Residents and part-year residents. Individuals are required to file if they are required to file a federal income tax return.

Nonresidents. Individuals are required to file if they have income from Utah sources and are required to file a federal income tax return.

Utah Income Tax Forms

Residents, part-year and nonresidents. Form TC-40, *Utah Individual Income Tax Return*.

Part-year and nonresidents. Form TC-40B, *Non and Part-year Resident Schedule* (attachment to Form TC-40).

2025 Utah Tax Rate

Income tax rate 4.5%

Return Mailing Addresses

Without payment..... Utah State Tax Commission
210 N 1950 W, Salt Lake City UT 84134-0260

With payment..... Utah State Tax Commission
210 N 1950 W, Salt Lake City UT 84134-0266

Extension Information

Utah allows an automatic extension to October 15 without filing an application. To make a payment, use Form TC-546, *Individual Income Tax Prepayment Coupon*.

Extension Payment Mailing Address

Form TC-546 Income Tax Prepayment, Utah State Tax Commission
210 N 1950 W, Salt Lake City UT 84134-0266

Vermont

www.tax.vermont.gov

Forms and instructions:

Call..... 802-828-2515
Toll-free 855-297-5600
Online www.tax.vermont.gov/forms

Request tax assistance:

Call..... 802-828-2865
Inside Vermont..... 866-828-2865
Tax Practitioners..... 802-828-6815

2025 Filing Requirements

Residents, part-year and nonresidents. Individuals are required to file if they are required to file a federal income tax return and:

- Receive more than \$100 of Vermont income, or
- Receive more than \$1,000 of gross income as a nonresident.

Nonresidents. Vermont income includes amounts from the following sources to the extent included in federal AGI.

- Rents and royalties from ownership of property located in Vermont.
- Gains from the sale or exchange of Vermont property.
- Wages or other income received for services performed in Vermont. Exclude certain military pay and income received for a dramatic performance in a commercial film to the extent the income would be excluded from personal income tax in the state of residence.
- Income from business or trade conducted in Vermont.
- Vermont income previously deferred under a nonqualified deferred compensation plan and income derived from such previously deferred income.
- Vermont lottery winnings.

Vermont Income Tax Forms

Residents, part-year and nonresidents. Form IN-111, *Vermont Income Tax Return*.

Part-year and nonresidents. Schedule IN-113, *Vermont Income Adjustment Calculations* (attachment to Form IN-111).

2025 Vermont Tax Rate Schedule

Single. If taxable income is:

| | | | | | | |
|--------------------|---|-------|-------|----------|---|-----|
| \$ 0 to 49,400 | × | 3.35% | minus | \$ 0.00 | = | Tax |
| 49,401 to 119,700 | × | 6.60% | minus | 1,605.50 | = | Tax |
| 119,701 to 249,700 | × | 7.60% | minus | 2,802.50 | = | Tax |
| 249,701 and over | × | 8.75% | minus | 5,674.05 | = | Tax |

MFJ, QSS, Civil Union Filing Jointly. If taxable income is:

| | | | | | | |
|--------------------|---|-------|-------|----------|---|-----|
| \$ 0 to 82,500 | × | 3.35% | minus | \$ 0.00 | = | Tax |
| 82,501 to 199,450 | × | 6.60% | minus | 2,681.25 | = | Tax |
| 199,451 to 304,000 | × | 7.60% | minus | 4,675.75 | = | Tax |
| 304,001 and over | × | 8.75% | minus | 8,171.75 | = | Tax |

MFS, Civil Union Filing Separately. If taxable income is:

| | | | | | | |
|-------------------|---|-------|-------|----------|---|-----|
| \$ 0 to 41,250 | × | 3.35% | minus | \$ 0.00 | = | Tax |
| 41,251 to 99,725 | × | 6.60% | minus | 1,340.63 | = | Tax |
| 99,726 to 152,000 | × | 7.60% | minus | 2,337.88 | = | Tax |
| 152,001 and over | × | 8.75% | minus | 4,085.88 | = | Tax |

HOH. If taxable income is:

| | | | | | | |
|--------------------|---|-------|-------|----------|---|-----|
| \$ 0 to 66,200 | × | 3.35% | minus | \$ 0.00 | = | Tax |
| 66,201 to 171,000 | × | 6.60% | minus | 2,151.50 | = | Tax |
| 171,001 to 276,850 | × | 7.60% | minus | 3,861.50 | = | Tax |
| 276,851 and over | × | 8.75% | minus | 7,045.28 | = | Tax |

Return Mailing Addresses

Refund, no tax due..... Vermont Department of Taxes
P.O. Box 1881, Montpelier VT 05601-1881

Balance due Vermont Department of Taxes
P.O. Box 1779, Montpelier VT 05601-1779

Extension Information

To receive an extension to October 15, file Form IN-151, *Vermont Application for Extension of Time to File Form IN-111*. Form IN-151 is not required if a federal extension was filed and the taxpayer is not required to submit a payment with the extension request.

Extension Mailing Address

Form IN-151 Vermont Department of Taxes
P.O. Box 1779, Montpelier VT 05601-1779

Virginia

www.tax.virginia.gov

Forms and instructions:

Online www.tax.virginia.gov/forms

Request tax assistance:

Call..... 804-367-8031

2025 Filing Requirements

Residents. Individuals are required to file if:

| | |
|-----------------------|----------------------------------|
| <i>Filing status:</i> | <i>Virginia AGI is at least:</i> |
| Single..... | \$ 11,950 |
| MFJ | 23,900 |
| MFS | 11,950 |

Part-year and nonresidents. Individuals are required to file if they:

- Receive any income from Virginia sources, and
- Meet the AGI test, above.

Virginia Income Tax Forms

Residents. Form 760, *Resident Income Tax Return*.

Part-year residents. Form 760PY, *Virginia Part-Year Resident Income Tax Return*.

Note: A part-year resident who receives Virginia-source income while a nonresident must also file a nonresident return.

Nonresidents. Form 763, *Virginia Nonresident Income Tax Return*.

2025 Virginia Tax Rate Schedule

All Filing Statuses. If taxable income is:

| | | | | | | |
|-----------------|---|-------|-------|---------|---|-----|
| \$ 0 to 3,000 | × | 2.00% | minus | \$ 0.00 | = | Tax |
| 3,001 to 5,000 | × | 3.00% | minus | 30.00 | = | Tax |
| 5,001 to 17,000 | × | 5.00% | minus | 130.00 | = | Tax |
| 17,001 and over | × | 5.75% | minus | 257.50 | = | Tax |

Return Due Date

Virginia individual income tax returns are due May 1.

Return Mailing Addresses

Virginia returns are mailed to the city or county where the taxpayer lives. See Virginia instructions for a complete list of addresses. Returns can be mailed directly to the Department of Taxation as follows:

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

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

Extension Information

Virginia allows an automatic extension to November 1 without filing an application. Use Form 760IP, *Automatic Extension Payment*, to make a payment.

Extension Payment Mailing Address

Form 760IP Department of Taxation
P.O. Box 1478, Richmond VA 23218-1478

Reciprocal Agreements

Residents of Kentucky and the District of Columbia are not required to file a Virginia return if the taxpayer has no actual place of abode in Virginia, the only income from Virginia sources is salaries and wages, and salary and wages are subject to income taxation by Kentucky or the District of Columbia.

Residents of Maryland, Pennsylvania, and West Virginia are not required to file a Virginia return if the only income from Virginia sources is salaries and wages, taxpayer was present in Virginia for 183 days or less during the tax year, and salaries and wages are subject to taxation by the resident state.

Washington

www.dor.wa.gov

Request tax assistance:

Call..... 360-705-6705

2025 Filing Requirements

Residents, part-year and nonresidents. Individuals must file if they:

- Have more than \$278,000 of federal net long-term capital gains allocated to Washington (per individual, married couple, or domestic partnership), or
- Are claiming an exemption for the sale of real estate owned by a privately held entity.

Gains allocated to Washington include the sale or exchange of:

- Intangible property if the individual is a resident at the time of the sale.
- Tangible property if the property is located in Washington:
 - At the time of the sale, or
 - In the same year or preceding year if the individual is a resident at the time of sale.

The tax does not apply to the sale or exchange of real estate (regardless of holding period) or property held for or year or less.

Residents and part-year residents. Individuals who lived in Washington at least 183 days and qualify for the federal Earned Income Credit (or would qualify but are filing with an ITIN) can choose to file the *Working Families Tax Credit Application*.

All returns and payments must be submitted electronically through MyDOR. To create an account, go to www.dor.wa.gov and click "Log in."

Community property state. Washington is a community property state. For more information, see *Community Property*, page 14-4.

2025 Washington Tax Rate Schedule

All Filing Statuses. If taxable capital gain income is:

| | | | | | |
|--------------------|---|------|-----------------|---|-----|
| \$ 0 to 1,000,000 | × | 7.0% | minus \$ 0.00 | = | Tax |
| 1,000,001 and over | × | 9.9% | minus 29,000.00 | = | Tax |

Extension Information

Individuals who receive an extension for their federal income tax return may receive an extension to October 15 for the capital gains tax return by submitting a request electronically through MyDOR by the original due date.

West Virginia

<https://tax.wv.gov>

Forms and instructions:

Online <https://tax.wv.gov/Individuals/Pages/Individuals.aspx>

Request tax assistance:

Call..... 304-558-3333
Toll-free 800-982-8297

2025 Filing Requirements

Residents and part-year residents. Individuals are required to file:

- If required to file a federal income tax return, or
- If West Virginia AGI is greater than the allowable deduction for personal exemptions (\$2,000 per exemption or \$500 if zero exemptions are claimed).

Nonresidents. Individuals are required to file if they receive any West Virginia-source income while a nonresident.

Exceptions:

- Individuals are not required to file if the taxpayer and/or spouse are 65 or older and total income is less than exemption allowance plus the senior citizen modification (\$2,000 per exemption plus up to \$8,000 of income received by each eligible senior citizen).
- Any child, under the age of 18, who has investment income and whose parents qualify and elect to report that income on their return is not required to file a West Virginia return.

West Virginia Income Tax Forms

Residents, part-year and nonresidents. Form IT-140, *West Virginia Personal Income Tax Return*.

Part-year and nonresidents. Schedule A, *Nonresidents/Part-Year Residents Schedule of Income* (attachment to Form IT-140).

2025 West Virginia Tax Rate Schedule

| | | | | | |
|------------------|---|-------|--------------|---|-----|
| \$ 0 to 10,000 | × | 2.22% | minus 0.00 | = | Tax |
| 10,001 to 25,000 | × | 2.96% | minus 74.00 | = | Tax |
| 25,001 to 40,000 | × | 3.33% | minus 166.50 | = | Tax |
| 40,001 to 60,000 | × | 4.44% | minus 610.50 | = | Tax |
| 60,001 and over | × | 4.82% | minus 838.50 | = | Tax |

MFS. If taxable income is:

| | | | | | |
|------------------|---|-------|--------------|---|-----|
| \$ 0 to 5,000 | × | 2.22% | minus 0.00 | = | Tax |
| 5,001 to 12,500 | × | 2.96% | minus 37.00 | = | Tax |
| 12,501 to 20,000 | × | 3.33% | minus 83.25 | = | Tax |
| 20,001 to 30,000 | × | 4.44% | minus 305.25 | = | Tax |
| 30,001 and over | × | 4.82% | minus 419.25 | = | Tax |

Return Mailing Addresses

Refund West Virginia Tax Division
P.O. Box 1071, Charleston WV 25324-1071

Balance due West Virginia Tax Division
P.O. Box 3694, Charleston WV 25336-3694

Extension Information

- To receive an automatic extension to October 15, file Form 4868 with the IRS. Enter the date the federal extension was granted in the appropriate box on page 1, Form IT-140. If a federal extension was granted electronically, write "Federal Extension Granted" and the confirmation number at the top of the West Virginia return. Also, enter the extended due date in the appropriate box. A copy of federal Form 4868 must be attached.
- To make a payment, or if a federal extension was not filed, file Form WV 4868, *Application for Extension of Time to File*.

Extension Mailing Address

Form WV 4868 West Virginia Tax Division
Tax Account Administration Division
P.O. Box 2585, Charleston WV 25329-2585

Reciprocal Agreements

Residents of Kentucky, Maryland, Ohio, Pennsylvania, and Virginia may file Part II, Schedule A, *Nonresidents/Part-Year Residents Schedule of Income*, and attach to Form IT-140 to claim a refund if the only source of West Virginia income is from wages and salaries.

Wisconsin

www.revenue.wi.gov

Forms and instructions:

Call..... 608-266-1961
Write Department of Revenue, Forms Request Office
P.O. Box 8949, Madison WI 53708-8949

Online www.revenue.wi.gov/pages/html/formpub.aspx

Request tax assistance:

Call..... 608-266-2486

2025 Filing Requirements

Residents. Individuals must file if:

| Filing status: | Age: | Gross income is at least: |
|----------------|-------------------------------|---------------------------|
| Single..... | Under 65 | \$ 14,260 |
| | 65 or older..... | 14,510 |
| MFJ | Both under 65 | \$ 26,510 |
| | One spouse 65 or older..... | 26,760 |
| | Both spouses 65 or older..... | 27,010 |
| MFS | Under 65 | \$ 12,630 |
| | 65 or older..... | 12,880 |
| HOH | Under 65 | \$ 18,220 |
| | 65 or older..... | 18,470 |

Residents must also file if they owe a Wisconsin penalty on an IRA, retirement plan, Coverdell ESA, ABLE account, HSA, or MSA.

Community property state. Wisconsin is a community property state. For more information, see *Community Property*, page 14-4.

Part-year and nonresidents. Individuals must file if their gross income is at least \$2,000. Married individuals must file if the combined gross income is \$2,000 or more.

Dependents. An individual who can be claimed as a dependent on another return must file if he or she has gross income of more than:

- \$1,350 which included at least \$451 of unearned income, or
- \$13,560 Single, \$17,520 HOH, \$25,110 MFJ, or \$11,930 MFS.

Gross income. Gross income is all income reportable to Wisconsin. It does not include items that are exempt from Wisconsin tax.

Wisconsin Income Tax Forms

Residents. Form 1, *Wisconsin Income Tax*.

Part-year and nonresidents. Form 1NPR, *Nonresident and Part-Year Resident Wisconsin Income Tax*.

2025 Standard Deduction Schedule

Taxpayers eligible for the standard deduction subtract the standard deduction from Wisconsin income before applying the tax rate schedule.

If taxable income is: standard deduction equals: of the amount over:

Single

| | | | | | |
|---------|----------|---------|-------|-----------|--------------------------|
| \$ 0 | to | 19,549 | ..... | \$ 13,560 | |
| 19,550 | to | 132,549 | ..... | 13,560 | less 12.000%..... 19,550 |
| 132,550 | and over |  | ..... | 0 | |

HOH

| | | | | | |
|---------|----------|---------|-------|--------|--------------------------|
| \$ 0 | to | 19,549 | ..... | 17,520 | |
| 19,550 | to | 57,210 | ..... | 17,520 | less 22.515%..... 19,550 |
| 57,211 | to | 132,549 | ..... | 13,560 | less 12.000%..... 19,550 |
| 132,550 | and over |  | ..... | 0 | |

MFJ

| | | | | | |
|---------|----------|---------|-------|--------|--------------------------|
| \$ 0 | to | 28,209 | ..... | 25,110 | |
| 28,210 | to | 155,169 | ..... | 25,110 | less 19.778%..... 28,210 |
| 155,170 | and over |  | ..... | 0 | |

MFS

| | | | | | |
|--------|----------|--------|-------|--------|--------------------------|
| \$ 0 | to | 13,389 | ..... | 11,930 | |
| 13,390 | to | 73,709 | ..... | 11,930 | less 19.778%..... 13,390 |
| 73,710 | and over |  | ..... | 0 | |

2025 Wisconsin Tax Rate Schedule

Single, HOH. If taxable income is:

| | | | | | | | | |
|---------|----------|---------|---|-------|-------|----------|---|-----|
| \$ 0 | to | 14,680 | × | 3.50% | minus | \$ 0.00 | = | Tax |
| 14,681 | to | 50,480 | × | 4.40% | minus | 132.12 | = | Tax |
| 50,481 | to | 323,290 | × | 5.30% | minus | 586.44 | = | Tax |
| 323,291 | and over | | × | 7.65% | minus | 8,183.76 | = | Tax |

MFJ. If taxable income is:

| | | | | | | | | |
|---------|----------|---------|---|-------|-------|-----------|---|-----|
| \$ 0 | to | 19,580 | × | 3.50% | minus | \$ 0.00 | = | Tax |
| 19,581 | to | 67,300 | × | 4.40% | minus | 176.22 | = | Tax |
| 67,301 | to | 431,060 | × | 5.30% | minus | 781.92 | = | Tax |
| 431,061 | and over | | × | 7.65% | minus | 10,911.83 | = | Tax |

MFS. If taxable income is:

| | | | | | | | | |
|---------|----------|---------|---|-------|-------|----------|---|-----|
| \$ 0 | to | 9,790 | × | 3.50% | minus | \$ 0.00 | = | Tax |
| 9,791 | to | 33,650 | × | 4.40% | minus | 88.11 | = | Tax |
| 33,651 | to | 215,530 | × | 5.30% | minus | 390.96 | = | Tax |
| 215,531 | and over | | × | 7.65% | minus | 5,455.92 | = | Tax |

Note: Part-year and nonresidents must prorate the tax brackets based on the ratio of Wisconsin income to federal AGI.

Return Mailing Addresses

Without payment Wisconsin Department of Revenue
P.O. Box 59, Madison WI 53785-0001

With payment Wisconsin Department of Revenue
P.O. Box 268, Madison WI 53790-0001

Homestead credit Wisconsin Department of Revenue
claimed P.O. Box 34, Madison WI 53786-0001

Extension Information

- To receive an automatic extension to October 15, file Form 4868 with the IRS and attach a copy to the Wisconsin return.
- Use Form 1-ES, *Wisconsin Estimated Income Tax Voucher*, to make any payments.

Extension Payment Mailing Address

Form 1-ES Wisconsin Department of Revenue
P.O. Box 3028, Milwaukee WI 53201-3028

Reciprocal Agreements

Residents of Illinois, Indiana, Kentucky, and Michigan are not required to file a Wisconsin return if the only source of Wisconsin income is from wages and salaries.

Wyoming

<https://revenue.wyo.gov>

Forms and instructions:

Online <https://excise-tax-div.wyo.gov/forms>

Request tax assistance:

Call 307-777-5200

2025 Filing Requirements

The state of Wyoming does not have an individual income tax, corporate income tax, or tax on intangible assets.

Pass-Through Entity (PTE) Election

No PTE Election

- | | | |
|------------------------|-----------------|--------------|
| • Alaska | • Nevada | • Tennessee |
| • Delaware | • New Hampshire | • Texas |
| • District of Columbia | • North Dakota | • Vermont |
| • Florida | • Pennsylvania | • Washington |
| • Maine | • South Dakota | • Wyoming |

Nonrefundable Credit

5-year carryover

Unlimited Carryover

- | | | |
|--------------|-----------------|------------|
| • Arizona | • Utah | • Hawaii |
| • California | • West Virginia | • Missouri |

Subtraction

- | | | |
|-------------|------------------|------------------|
| • Arkansas | • North Carolina | • South Carolina |
| • Georgia | • Oklahoma | • Wisconsin |
| • Louisiana | | |

Refundable Credit

- | | | |
|----------------------------|------------------------------|--------------------|
| • Alabama | • Kentucky | • New Jersey |
| • Colorado | • Maryland | • New Mexico |
| • Connecticut ¹ | • Massachusetts ² | • New York (state) |
| • Idaho | • Michigan | • New York City |
| • Illinois | • Minnesota | • Ohio |
| • Indiana | • Mississippi | • Oregon |
| • Iowa | • Montana | • Rhode Island |
| • Kansas | • Nebraska | • Virginia |

¹ Credit is limited to 87.5% of member's share of tax liability.

² Credit equal to 90% of member's share of tax liability.