**STATE TAX REQUIREMENTS FOR NONRESIDENT INDIVIDUALS**

Each state name links to the home page of that state’s tax or revenue department.

Forms and amounts are for tax year specified.

|  | **Abbreviations:** AGI **=** Adjusted Gross IncomeS = Single returnJ = Joint returnM = MarriedMFS=Married filing separately | HOH = Head of household CU = Civil UnionW = Qualifying Widow(er) / Surviving Spouse (spouse died during tax year)WWD = Widow(er) with dependent childD = Dependent |  |
| --- | --- | --- | --- |
| **State** | **Filing Requirements for Nonresidents** | **Personal Exemption** | **Standard Deduction** | **Links to Tax Forms and Online Filing** |
| [Alabama](http://revenue.alabama.gov/) | Nonresidents must file a return (Form 40 NR) if income from Alabama sources exceeds the allowable prorated personal exemption.  | S: $1,500M: $3,000D: $500(2015) | Varies by filing status and income [(see table)](http://revenue.alabama.gov/incometax/2014_forms/14stddeduction.pdf) from $2000 (S, AGI >$30K) to $7,500 (J, AGI <$20,500)  (2015) | Tax Forms: <http://revenue.alabama.gov/incometax/2015itforms.cfm> E-Filing: <http://revenue.alabama.gov/eservices/mat-signup-help.cfm>  |
| [Alaska](http://tax.alaska.gov/) | **No individual income tax.** |  |  |  |
| [Arizona](http://www.azdor.gov/) | You must file (Form 140NR) if your Arizona AGI is $11,000 or more (joint return) / $5,500 (all others), **or** if your gross income is at least $15,000. Arizona AGI=federal gross income minus income Arizona doesn’t tax: 1) interest on U.S. government bonds; 2) social security retirement benefits; 3) Railroad Retirement benefits; 4) active military duty pay; and 5) pay from active service as a reservist or National Guard member(2015) | Amounts **before** proration”S, MFS no D: $2,100J, No D; HOH not M: $4,200J, D: $6,300HOH, M; MFS, D: $3,150Plus $2,100 each for self and spouse > 65; $1,500 each if blind; $2,300 per dependent. *All figures must be prorated by “Arizona percentage”—Arizona AGI divided by Federal AGI*. (2015) | S, MFS: $5,091 --J, HOH: $10,173—--prorated by “Arizona percentage” (2015) | Tax Forms:<http://www.azdor.gov/Forms/Individual.aspx>E-Filing: <http://www.azdor.gov/EServices/Individuals.aspx> |
| [Arkansas](http://www.dfa.arkansas.gov/offices/incomeTax/Pages/default.aspx) | Non-residents or part-year residents who received income from Arkansas sources must file Arkansas Form AR1000NR regardless of the amount of income received. | $26 each for taxpayer and spouse; additional $26 each for blind or deaf, >65, HOH or W, and dependents. Additional $500 for any individuals with develop-mental disabilities. Total amount is taken as a **tax credit**.(2015) | S, MFS, HOH, W: $2,200 J: $4,400 (2015) | Tax Forms<http://www.dfa.arkansas.gov/offices/incomeTax/individual/Pages/forms.aspx>E-Filing: <http://www.dfa.arkansas.gov/offices/incomeTax/eFile/Pages/default.aspx> |
| [California](https://www.ftb.ca.gov/index.shtml?WT.mc_id=Global_Home_Tab) | Nonresidents must file a return (Form 540NR) if they have any California source income **and** their gross income from all sources is more than the individual filing require­ment amounts shown [in this table](https://www.ftb.ca.gov/forms/2015_California_Tax_Rates_and_Exemptions.shtml#ifr) (ranges from $16,256 for single under 65, 0 dependents; to $58,569 for 2 spouses over 65 with >2 dependents). (2015) | S, MFS, or Registered domestic partner (RDP) filing separately: $109J, HOH, RDP filing jointly: $218 Additional $109 each for >65 or blind.D: $337 each(2015) | S, MFS, RDPFS: $4,044 J, MDP filing J, W, HOH:$8,088$1,050 if taxpayer is a dependent. (2015) | Tax Forms: <https://www.ftb.ca.gov/forms/search/index.aspx?WT.mc_id=HP_Forms_MoreButton>E-Filing: <https://www.ftb.ca.gov/individuals/efile/allsoftware.shtml?WT.mc_id=Individuals_Online_AllFilingOptions&WT.svl=IEf2>  |
| [Colorado](http://www.colorado.gov/revenue) | Nonresidents must file a return (Form 104 and Schedule 104PN) if they have Colorado source income **and:**1) they are required to file a federal income tax return, **or** 2) they have a Colorado income tax liability for the year.  | Federal amounts are included-taxpayer starts with federal tax­able income and makes adjust­ments.  S: $4,000 J: $8,000 D: $4,000(2015) | Federal deduction is included-taxpayer starts with federal taxable income and makes adjustments:S, MFS: $6,300J, W: $12,600HOH: $9,250If taxpayer is a D: $1,000-$9,100 depending on earned income and filing status )(2015 | Tax Forms: <https://www.colorado.gov/pacific/tax/individual-income-tax-instructions-and-forms>  E-Filing: <https://www.colorado.gov/revenueonline/_/>  |
| [Connecticut](http://www.ct.gov/drs/site/default.asp) | A nonresident must file a Connecticut income tax return (Form CT-1040NR/PY; and Schedule CT-SI) if for the tax year if he/she has CT source income or loss and:CT income tax was withheld from wages or other payments or* He/she made estimated payments of income tax to CT or
* He/she meets the *gross income test* and had any income (or loss) from CT sources or
* He/she was required to pay the federal alternative minimum tax.

A nonresident or part-year resident meets the *gross income test* if his or her total income for the year, including income earned within and without Connecticut exceeds: S: $14,500 MFS: $12,000 HOH: $19,000J, W: $24,000(2015) | Amounts used in gross income test:S: $14,500MFS: $12,000HOHL $19,000J, W: $24,000Incorporates standard deductionAmounts reduced by $1,000 for each $1,000 of Connecticut AGI over$29,000 (S)$24,000 (MFS)$48,000 (J, W)$38,000 (HOH)(2015)  | Incorporated in personal exemption | Tax Forms:  [http://www.ct.gov/drs/cwp/view.asp?a=1509&q=443614](%20%20http%3A//www.ct.gov/drs/cwp/view.asp?a=1509&q=443614)E-Filing:: http://www.ct.gov/drs/cwp/view.asp?a=1450&q=512334 |
| [Delaware](http://revenue.delaware.gov/) | Nonresidents must file a return (Form 200-02NR) if they have any gross income during the tax year from sources within Delaware. | $110 for each exemption claimed on federal return (takes the form of a tax credit), prorated for Delaware sourced portion of income. MFS and CUFS allocate exemptions between returns.(2015) | S, CU, HOH: $3,250J: $6,500(additional standard deduction of $2,500 for each of >65 or blind)(2015) | Tax Forms: <http://revenue.delaware.gov/services/2014PITForms.shtml> E-filing: http://revenue.delaware.gov/pit\_onlinefiling.shtml |
| [District of Columbia](http://otr.cfo.dc.gov/) | Tax applies **only to residents** | $1,775Exemption is phased out by 2% for every $2,500 (or fraction thereof) by which AGI exceeds $150,000(2015) | S, D, MFS: $5,200HOH: $6,500J, WWD: $8,350(2015) | Tax Forms: <http://otr.cfo.dc.gov/page/individual-income-tax-forms>E-filing: <http://otr.cfo.dc.gov/node/394922>  |
| [Florida](http://www.myflorida.com/taxonomy/government/taxes/) | **No individual income tax** |  |  |  |
| [Georgia](http://dor.georgia.gov/) | Nonresidents who receive income from Georgia sources, including income from flow-through entities, and are required to file a Federal income tax return must file a Georgia Form 500 Individual Income Tax Return and Schedule 3 (determining Georgia taxable income). | S, HOH: $2,700J, MFS: $3,700 $3,000 per dependent(prorated in determining Georgia taxable income)(2015) | S: $2,300J: $3,000MFS: $1,500Additional $1,300 for blind and/or >65(prorated in determining Georgia taxable income)(2015) | Tax Forms: <https://dor.georgia.gov/documents/forms> E-Filing:  <http://dor.georgia.gov/free-file-alliance>  |
| [Hawaii](http://hawaii.gov/tax/) | Nonresident individuals must file (Form N-15.) if they:* Are doing business in Hawaii during the tax year, whether or not the individual derives any taxable income
* Receive more than the following amounts of gross income subject to taxation (2015 amounts)

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| **Status** | **<65** | **> 65** |
| S | $3,344 | $4,488 |
| MFS | $3,344 | $4,488 |
| HOH | $4,356 | $5,500 |
| WWD | $5,544 | $6,688 |
| J | $6,688 | $7,832 (one) $8,976 (both) |

  | $1,144 per exemption; additional exemption for those age >65.Disability exemption of $7,000 for blind, deaf, or totally disabled (impairment must be certified)Exemption phases out beginning at Hawaii AGI >$89,981A blind, deaf, or totally disabled person who qualifies may be allowed to substitute a Disability Exemption in lieu of the personal exemption; the following maximums are allowed:One Individual (any filing status) — $7,000Taxpayer and Spouse (non-disabledspouse *under* 65) — 8,144Taxpayer and Spouse (non-disabledspouse age 65 or over) — 9,288Taxpayer and Spouse (*both*disabled) — 14,000(2015) | S, MFS: $2,200J, W: $4,400HOH: $3,212 Amounts are multiplied by ratio of Hawaii AGI to federal AGI(2015)A partner in a CU is treated the same as a spouse | Tax Forms: <http://tax.hawaii.gov/forms/> E-Filing: <http://tax.hawaii.gov/eservices/>  |
| [Idaho](http://tax.idaho.gov/index.cfm) | Nonresidents must file an Idaho income tax return (Form 43) if their gross income from Idaho sources is more than $2,500. | $4,000 per exemption (2015) | S, MFS: $6,300J, W: $12,600 HOH: $9,250(times Idaho percentage of income)(2015) | Tax Forms: <http://tax.idaho.gov/m-formpub.cfm> E-Filing: <http://tax.idaho.gov/i-1020.cfm> |
| [Illinois](http://www.revenue.state.il.us/#&panel1-1) | Nonresidents must file an IL-1040 and schedule NR if they earned enough taxable income from Illinois sources to have a tax liability (i.e., Illinois base income from Schedule NR, Step 5, Line 46, is greater than the Illinois exemption allowance on Schedule NR, Step 5, Line 50). | $2,150 for each exemption claimed on federal return, plus $1,000 for each person >65 and each person legally blind.(2015) | None | Tax Forms: <http://www.revenue.state.il.us/TaxForms/IncmCurrentYear/Individual/index.htm>E-Filing: <http://www.revenue.state.il.us/ElectronicServices/Individuals/> |
| [Indiana](http://www.in.gov/dor/) | Nonresident receiving income from Indiana sources must file Form IT-40 PNR, unless only income from Indiana sources was from pensions, interest and/or dividends (which were not a basic part of a business in Indiana) and/or unemployment compensation. | $1,000 for each exemption claimed on federal return, plus additional $1,500 per dependent child; $1,000 for age 65 or older or blind; additional $500 each for self and spouse > 65; and AGI <$40,000-prorated by share of income taxed by Indiana(2015) | None | Tax Forms: <http://www.in.gov/dor/3489.htm>E-Filing: <http://www.in.gov/dor/4740.htm> |
| [Iowa](http://www.iowa.gov/tax/) | Nonresidents must file an Iowa income tax return (IA 1040) and form IA 26 (Nonresident/Part-Year Resident Credit) if their net income from Iowa sources (line 26 of the IA 126) is $1,000 or more, unless their net income from all sources is under $9,000 (S) or $13,500 (others). If over 65, these increase to $24,000 / $32,000. Nonresidents must also file an Iowa return if they are subject to Iowa lump-sum tax or Iowa minimum tax, even if Iowa-source income is less than $1,000.(2015) | $40 personal exemption **credit** for self, spouse (if filing jointly) and dependents; additional $20 for over 65 and for blind. This is a **credit** subtracted from tax owed.(2015) | S or MFS: $1,950 J, HOH, W: $4,810 (2015)  | Tax Forms: <https://tax.iowa.gov/form-types/individual-income-tax?combine=&page=1> E-Filing:<https://tax.iowa.gov/individual-income-tax-electronic-filing-options>  |
| [Kansas](http://www.ksrevenue.org/) | Nonresidents must file a Kansas tax return (Form K-40) if they have any income from Kansas sources, regardless of the amount. File K-40 as a nonresident and complete Kansas Schedule S, Part B.  |  $2,250 per exemption. HOH gets an extra exemption.(2015) | S: $3,000, plus another $850 for each of >65 and blindMFS: $3,750 plus another $700 per person for each of >65 and blindJ: $7,500, plus another $700 per person for each of >65 and blindHOH: $5,500, plus another $850 per person for each of >65 and blind (2015) | Tax Forms: <http://www.ksrevenue.org/formsii.html>E-Filing: <http://www.ksrevenue.org/iiwebfile.html> |
| [Kentucky](http://revenue.ky.gov/) | Full-year nonresidents who had income from Kentucky sources, and part-year residents who had income while aKentucky resident or from Kentucky sources while a nonresident must file Form 740-NP if (1) they had **any *gross* income** from Kentucky sources ***and gross income from all sources*** in excess of modified gross income for their family size, or (2) Kentucky gross receipts from self-employment in excess of modified gross income for their family size as shown below.

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| **You must file if:** |
| *Your family size is* |  | *Your modified gross income is more than* |
| One | ***and*** | $11,770 |
| Two | ***and*** | $15,930 |
| Three | ***and*** | $20,090 |
| Four or more | ***and*** | $24,250 |

Modified gross income is greater of 1) federal AGI plus non-Kentucky municipal bond interest and lump sum pension distribu­tions not included in federal AGI, or 2) Kentucky AGI adjusted to include lump sum pension distribu­tions not included in federal AGI. (2015) | Personal tax credits of $10 each for self, spouse, and dependents. Each of self and spouse who is blind **or** > 65 receives an additional $40 credit; if individual is both blind **and** > 65, an additional $80 credit. (2015) | $2,440 for all returns(2015) | Tax Forms: <http://revenue.ky.gov/forms/curyrfrms.htm> E-Filing: <http://revenue.ky.gov/FFAOffers.htm>  |
| [Louisiana](http://www.rev.state.la.us/) | **An**y nonresident with income from Louisiana sources who is required to file a federal individual income tax return must file a Louisiana return (IT-540B). | Combined personal exemption and standard deduction: S, MFS: $4,500 J, HOH, W: $9,000 Plus $1,000 per dependent--multiplied by the ratio of Louisiana AGI to federal AGISome taxpayers may also be able to take a federal tax deduction.(2015) | Tax Forms: <http://www.rev.state.la.us/Forms/ForIndividuals> E-Filing: <http://www.revenue.louisiana.gov/EServLouisianaFileOnline> |
| [Maine](http://www.maine.gov/revenue/) | Generally, if a nonresident who has income from Maine sources resulting in a Maine income tax liability must file a Maine income tax return (1040-ME) and Schedule NR (provides a nonresident credit). However, a nonresident individual present in Maine for business for no more than 12 days and earning no more than $3,000 from business activity in Maine is not required to pay Maine tax or file a Maine income tax return on that income. **Note** that gain from sale of partnership interest attributable to Maine is also taxable. | Federal amount: $4,000 per exemption(2015) | S and MFS: $6,300J and W: $12,600HOH: $9,250D claimed on another’s return: Greater of $1,000 or earned income plus $350, up to standard deduction for filing status aboveAdditional standard deduction per person for each of blind and >65:S, HOH: $1,550J, MFS (if can claim an exemption for spouse), W: $1,250(2015) | Tax Forms:<http://www.maine.gov/revenue/forms/homepage.html>E-filing: <http://www.maine.gov/revenue/fastfile/index.html>  |
| [Maryland](http://www.comp.state.md.us/) | Nonresidents must file Form 505 if they have Maryland income and are required to file a federal return, but only if their Maryland gross income (federal plus any Maryland additions) is above the minimum filing level for their filing status. Minimum filing levels are:

|  |  |
| --- | --- |
| **Filing Status** | **Gross Income** |
| **Single (incl. dependent taxpayers)** |
| Under 65 | $ 10,300 |
| 65 or older | $ 11,850 |
| **Head of Household** |
| Under 65 | $ 13,250 |
| 65 or older | $ 14,800 |
| **Married Filing Jointly** |
| Both under 65 | $ 20,600 |
| One spouse 65 or older | $ 21,850 |
| Both 65 or older | $ 23,100 |
| **Married Filing Separately** |
| All (every age) | $4,000 |
| **Qualifying Widow(er)** |
| Under 65 | $ 16,600 |
| 65 or older | $ 17,850 |

(2015) | Federal AGI < $100,000: $3,200, all filing statuses (except D claimed on another’s return)Federal AGI $>100,000 and < $125,000: S and MFS: $1,600J, HOH, and W: $3,200FAGI >$125,000 and < $150,000: S and MFS: $800J, HOH, and W: $3,200Federal AGI >$150,000 and < $175,000: S and MFS: $0J, HOH, and W: $1,600Federal AGI >$175,000 and < $200,000: S and MFS: $0J, HOH, and W: $800Federal AGI >$200,000: $0 for all statuses  (2015) | MAGI = Maryland AGI before subtracting non-Maryland income (line 25 of Form 505) For S, MFS, and D:

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| --- | --- |
| **If MAGI is**  | **Deduction is** |
| < $10,000 | $1,500 |
| >$10,000, <$13,333 | .15 x MAGI |
| >$13,333 | $2,000 |

 For J, HOH, and W:

|  |  |
| --- | --- |
| **If MAGI is**  | **Deduction is** |
| < $20,000 | $3,000 |
| >$20,000, <$26,667 | .15 x MAGI |
| >$26,667 | $4,000 |

(2015) | Tax Forms: <http://taxes.marylandtaxes.com/Individual_Taxes/General_Information/Individual_Tax_Forms_and_Instructions/>E-filing: <https://interactive.marylandtaxes.com/Individuals/iFile_ChooseForm/default.asp>  |
| [Massachusetts](http://www.mass.gov/dor/) | Nonresidents are required to file an income tax return if their Massachusetts gross income (Massachusetts source income) exceeds either $8,000 or their prorated personal exemption (PPE), whichever is less. The PPE equals the Mass. personal exemption multiplied by the ratio of “Mass. Gross Income” (i.e., Mass. -source income) to “Mass. Gross Income from All Sources” (i.e., what gross income would be if taxpayer were a resident). Joint taxpayers combine their income to determine whether they must file. The form filed is Form 1-NR/PY.More detailed explanation and examples are at <http://www.mass.gov/dor/individuals/filing-and-payment-information/guide-to-personal-income-tax/filing-requirements/who-must-file.html#Nonresident>Any taxpayer with income or loss reported on a Schedule E (i.e., partner­ship income or loss) must file his or her tax return using computer-generated forms produced by third party software. The tax return may be generated by the taxpayer or by a tax professional. The taxpayer is encouraged, but not required, to submit the return electronically. | S, MFS: $4,400HOH: $6,800J: $8,800;Plus $700 each for over 65, $2,200 each for blind ; 1,000 for each dependent, (prorated by ratio of Mass. gross income to gross income from all sources) (2015) | None, but there is an additional $3,600 deduction for each dependent household member who is under 12, over 65, or disabled (pro-rated by ratio of Mass. sourced income to all income).(2015) | Tax Forms: <http://www.mass.gov/dor/forms/personal-income/>E-filing: <http://www.mass.gov/dor/individuals/filing-and-payment-information/filing-options/webfile-and-electronic-filing/> |
| [Michigan](http://www.michigan.gov/taxes) | You are required to file a Michigan income tax return if your federal AGI is greater than the personal exemption amount on the Michigan income tax return (MI-1040). You should file a return if you file a federal return “to eliminate unnecessary correspondence from Treasury”.Michigan has one income tax form, MI-1040, which is used for any filer, residents, nonresidents and part-year residents. Nonresidents must include Schedule NR. | $4,000 per exemption (self, spouse, Ds); $1,500 (S)/$3,000 (MFS) for those claimed as a D on another’s return. Additional exemption of $2,600 for each person who is deaf, blind, hemiplegic, paraplegic, quadri­plegic, or totally and permanently disabled; additional exemption of $400 per disabled vet. Nonres­idents must multiply by ratio of Michigan income to all income, as calculated on Schedule NR.(2015) | None except a deduction of $20,000 (S, MFS) or $40,000 (J) for individuals born January 1, 1946-January 1, 1949 who are age 67 on or before December 31, 2015. This may be increased for individuals receiving benefits from employment not covered by the Social Security Act. For other individuals, qualified retirement benefits that were included in AGI may be subtracted from income.  [See instructions](http://www.michigan.gov/documents/taxes/MI-1040_book_Instructions_477624_7.pdf) for MI-1040. (2015) | Tax Forms: [http://www.michigan.gov/taxes/0,4676,7-238-44143-344410--,00.html](http://www.michigan.gov/taxes/0%2C4676%2C7-238-44143-344410--%2C00.html) E-Filing: Free: [http://www.michigan.gov/taxes/0,4676,7-238-44070\_46640-288774--,00.html](http://www.michigan.gov/taxes/0%2C4676%2C7-238-44070_46640-288774--%2C00.html)  For a fee: [http://www.michigan.gov/taxes/0,4676,7-238-44070\_46640-288775--,00.html](http://www.michigan.gov/taxes/0%2C4676%2C7-238-44070_46640-288775--%2C00.html)  |
| [Minnesota](http://www.revenue.state.mn.us/Pages/default.aspx) | Nonresidents whose Minnesota gross income (plus, for part year residents, income from all sources received while a resident), less compensation for active military duty, is $10,300 or more must file a return. All taxpayers file form M1; nonresidents and part year residents attach a schedule M1NR, which determines the portion of their income taxable to Minnesota. (2015) | The federal personal exemption - $4,000 per exemption - subject to a phase-out beginning with Minnesota AGI of -S: $184,150J, W: $276,050MFS: $138,025HOH: $230,050(2015) | Federal standard deductions of $6,300 (S, MFS), $12,600 (J, W) and $9,250 (HOH) plus additional $1,250 for >65 or blind ($1,550 if unmarried)) are built in (computation starts with federal taxable income); amount of itemized deductions over standard deduction (or state income or sales tax deduction, if less) is added to Minnesota income. (2015) | Tax Forms: <http://www.revenue.state.mn.us/individuals/individ_income/Pages/Individual_Income_Tax_Forms.aspx>E-Filing: <http://www.revenue.state.mn.us/individuals/individ_income/Pages/Online_Filing_Software.aspx>  |
| [Mississippi](http://www.dor.ms.gov/Pages/default.aspx) | Nonresidents with Mississippi income that exceeds the allowable deductions and exemptions are required to file a return. The Non-Resident or Part-Year Resident Individual Income Tax Return is [Form 80-205](http://www.dor.ms.gov/downloadforms/indiv/08indiv/80205088.pdf). | S: $6,000 HOH: $8,000J, MFS, W\*: $12,000Each D, > 65, or blind: $1,500For nonresidents, these are prorated by ratio of Miss. Income to all income. (2015) | S, MFS: $2,300HOH: $3,400J, W\*: $4,600For nonresidents, these are prorated by ratio of Miss. Income to all income. (2015) | Tax Forms: http://www.dor.ms.gov/Pages/Individual-Income-Forms.aspxE-Filing: <http://www.dor.ms.gov/taxareas/individ/efiling/main.html> |
| [Missouri](http://dor.mo.gov/) | Nonresidents with $600 or more in Missouri income and who are required to file a federal return must file a Missouri return, unless their Missouri AGI is less than their standard deduction plus personal exemption. Forms MO-1040 and MO-NRI. | S, MFS: $2,100HOH, WWD: $3,500J or MFS with spouse not flling: $4,200 D: $1,200, plusD over 65 not receiving Medicaid or state funding: $1,000 (2015) |  Varies by filing status and number of blind or over 65 exemptions claimed for self and spouse:

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| --- | --- | --- |
| **Status** | **Ex.** | **Standard Deduction** |
| S | 0 | $6,300 |
| 1 | $7,850 |
| 2 | $9,400 |
| J, W (Only 0-3 for W) | 0 | $12,600 |
| 1 | $13,850 |
| 2 | $15,100 |
| 3 | $16,350 |
| 4 | $17,600 |
| MFS  | 0 | $6,300 |
| 1 | $7,550 |
| 2 | $8,800 |
| 3 | $10,500 |
| 4 | $12,350 |
| If MFS the additional amounts for **65 & over** and **blind** apply only if spouse not filing. |
| HOH | 0 | $9,250 |
| 1 | $10,800 |
| 2 | $12,350 |
| Single claimed as D | 0 | $1,050\* |
| J, W | Additional $1,250 |
| HOH, S | Additional $1,550 |
| **\***May not exceed the greater of $1,050 or $350 plus the individual’s earned income, up to applicable standard deduction amount ($6,300 for single taxpayers). (2015) |

 | Tax Forms: <http://dor.mo.gov/forms/index.php?formName=&category=7&year=&searchForms=Search+Forms> E-Filing: <http://dor.mo.gov/personal/electronic.php> |
| [Montana](http://revenue.mt.gov/default.mcpx) | All taxpayers must file a Montana individual income tax return (Form 2 and Schedule IV) if they have Montana source income and their federal gross income, excluding unemployment compensation, is equal to or greater than following:

|  |  |  |
| --- | --- | --- |
| Filing Status | Age | Threshold |
| S, MFS | < 65 | $4,370 |
| > 65 | $6,700 |
| HOH | < 65 | $6,080 |
| > 65 | $8,360 |
| J-both spouses | < 65 | $8,740 |
| J- one spouse | > 65 | $11,070 |
| J-both spouses | > 65 | $13,400 |

If you or your spouse is blind, you are entitled to an additional exemption. Increase your federal gross income by $2,330 to determine if you are required to file. (2015)  | $2,330 each for self, spouse, dependents, over 65 and blind(2015) | S,MFS: The lesser of $4,370 or 20% of Montana AGI (minimum $1,940)J, HOH: The lesser of $8,740 or 20% of Montana AGI (minimum $3,880)(2015) | Tax Forms: <http://revenue.mt.gov/home/individuals> E-Filing: <http://revenue.mt.gov/home/online_services>  |
| [Nebraska](http://www.revenue.ne.gov/) | A nonresident who has income derived from or connected with Nebraska sources must file a return. Forms are Nebraska 1040 and Nebraska Schedule III. | A tax *credit* of $130 x personal exemptions claimed, times ratio of Nebraska income to all income.(2015) | Varies by filing status and number of blind or over 65 exemptions claimed for self and spouse: (2015)

|  |  |  |
| --- | --- | --- |
| **Status** | **Ex.** | **Standard Deduction** |
| S | 0 | $6,300 |
| 1 | $7,850 |
| 2 | $9,400 |
| J, WWD | 0 | $12,600 |
| 1 | $13,850 |
| 2 | 15,100 |
| 3 | $16,350 |
| 4 | $17,600 |
| MFS | 0 | $6,300 |
| 1 | $7,550 |
| 2 | $8,800 |
| 3 | $10 050 |
| 4 | $11,300 |
| If MFS the additional amounts for **65 & over** and **blind** apply only if primary taxpayer can claim an ex­em­­p­tion for his/her spouse. |
| HOH | 0 | $9250 |
| 1 | $10,800 |
| 2 | $12,350 |

 | Tax Forms:<http://www.revenue.ne.gov/tax/current/current.html>E-Filing and Payment: <http://www.revenue.ne.gov/electron/online_services.html> |
| [Nevada](http://tax.state.nv.us/) | No individual income tax |  |  |  |
| [New Hampshire](http://www.revenue.nh.gov/index.htm) | Income tax only on interest and dividends paid to residents (5% rate) |  |  |  |
| [New Jersey](http://www.state.nj.us/treasury/taxation/) | Nonresidents who receive income from New Jersey sources and have gross income from *all* sources that exceeds the minimum filing threshold must file a nonresident return (NJ-1040NR). The minimum filing threshold is:S, M or CU FS: $10,000J, HOH, W or surviving CU partner: $20,000(2015) | Self, spouse or CU partner, 65 or over, blind or disabled, dependents under 22 attending college = $1,000 each.Qualified dependent children and other dependents = $1,500 each(2015) | None | Tax Forms: <http://www.state.nj.us/treasury/taxation/prntgit.shtml>E-Filing:<http://njfastfile.com/> |
| [New Mexico](http://www.tax.newmexico.gov/Default.aspx) | Nonresidents must file a return (PIT-1) if they are required to file a federal tax return and have any income from New Mexico sources. | Federal exemption amount ($4,000 per person) is entered. There is a NM low-and middle-income exemp­tion for taxpayers whose federal AGI is:S: $33,667 or lessMFS: $27,500 or lessJ, W, HOH: $55,000 or lessThe exemption Is calculated as the difference between AGI and $15,000 (MFS), $20,000 (S), or $30,000 (J, W, HOH), multiplied by .10 (J, W, HOH), .15 (S), or .20 (MFS), with the result subtracted from $2500. (2015) | Federal standard deduction is entered, if it was taken on federal return:S, MFS: $6,300HOH: $9,250J, W: $12,600 (2015) | Tax Forms: <http://www.tax.newmexico.gov/forms-publications.aspx> E-Filing: <https://tap.state.nm.us/tap/_/>  |
| [New York](http://www.tax.ny.gov/) | Nonresidents must file a return, [Form IT-203,](http://www.tax.ny.gov/pit/ads/efile_addit203.htm) if:* They have New York Source income and their New York AGI “*federal amount* “column (Form IT-203, line 31) exceeds their New York standard deduction.
* They want to claim a refund, or any New York refundable or carryover credit.
* They had a net operating loss for New York State personal income tax purposes for the tax year, without having a similar net operating loss for federal income tax purposes.
 | No personal exemption for self and spouse; dependent exemption of $1,000 per dependent(2015) | S and can be claimed as a D by another taxpayer (even if not actually claimed): $3,100S who cannot be claimed as a D; MFS: $7,900J; WWD: $15,850HOH: $11,000(2015) | Tax Forms: <http://www.tax.ny.gov/forms/income_cur_forms.htm>E-Filing: <https://www.tax.ny.gov/pit/efile/more_about_pit.htm>  |
| [North Carolina](http://www.dor.state.nc.us/) | You must file (Form D-400 and part D of Schedule S) if your total income from all sources both inside and outside of North Carolina is equal to or greater than the filing requirements:S, MFS (if spouse does not claim itemized deductions; $0 if does): $7,500J,W: $15,000HOH: $12,500  (2015) | None—was repealed by 2013 legislation. (2015) | S: $7,500MFS, spouse doesn’t claim standard deduction: $7,500MFS, spouse claims standard deduction: $0J, WWD: $15,000HOH: $12,000Additional deductions for blind and for over 65 were eliminated by 2013 legislation.(2015) | Tax Forms: <http://www.dor.state.nc.us/downloads/individual.html>E-Filing: <http://www.dor.state.nc.us/electronic/e-file.html> |
| [North Dakota](http://www.nd.gov/tax/) | A nonresident of North Dakota who has a federal income tax filing requirement and has any gross income from North Dakota sources is required to file a return (Form ND-1 and Schedule ND-1NR). There are exceptions for eligible nonresident individuals who are residents of Minnesota or Montana, are employed by interstate commerce carriers, or are serving in the U.S. armed forces. | State tax is based on federal taxable income, so incorporates federal personal exemption amounts ($4,000 per exemption). (2015) | State tax is based on federal taxable income, so incorporates federal standard deduction if used by taxpayer on federal return--$6,300 (S, MFS), $12,600 (J, W) and $9,250 (HOH), plus additional $1,250 for >65 or blind ($1,550 if unmarried).(2015) | Tax Forms: <http://www.nd.gov/tax/indincome/forms/>E-Filing: <http://www.nd.gov/tax/indincome/elecfiling/>  |
| [Ohio](http://www.tax.ohio.gov/) | Nonresidents with Ohio-sourced income must file (Form IT 1040), unless taxpayer lives in a border state and income is solely from a non-related employer. However, taxpayers do not have to file if • Their federal AGI is less than or equal to the amounts below, they are not claimed as a dependent on another return, and they have no Schedule A adjustments:S: < $12,200J: < $14,400;• Their only source of income is retirement income the tax on which before credits is < the retirement income credit (a credit of up to $200 based on amount of retirement income); **or**• The taxpayer’s personal and dependent exemptions are > Ohio AG and the taxpayer has no Schedule A adjustments.(2015) | Personal and dependent exemptions are a graduated amount based on Ohio adjusted gross income:

|  |  |
| --- | --- |
| Ohio AGI | Exemption |
| <$40,000 | $2,200 |
| >$40,000, <$80,000  | $1,950 |
| >$80,000 | $1,700 |

There is also a personal exemption credit of $20 per exemption for taxpayers with Ohio taxable income of less than $30,000 and a $50 credit for those > 65 whose AGI minus exemptions < $100,000.Joint filers may be eligible for a joint filing credit of up to $650, depending on income.(2015) | None. | Tax Forms: <http://www.tax.ohio.gov/Forms.aspx>E-Filing: <http://www.tax.ohio.gov/ohio_individual/individual/filefaster.aspx> |
| [Oklahoma](http://www.tax.ok.gov/) | Every nonresident with gross income from Oklahoma sources of $1,000 or more is required to file an Oklahoma income tax return. File Form 511NR.(2015) | $1,000 per exemption for self, spouse and dependents. Additional exemptions may be claimed by taxpayer or spouse who is blind, and by taxpayer or spouse who is aged >65 **and** whose federal AGI is:S: < $15,000J: < $25,000MFS: < $12,500HOH: < $19,000Exemptions are prorated by ratio of Oklahoma AGI to federal AGI(2015) | S, MFS: $6,300J, W: $12,600HOH: $9,250Deductions are prorated by ratio of Oklahoma AGI to federal AGI(2015) | Tax Forms: [http://www.ok.gov/tax/Forms\_&\_Publications/Forms/Income/](http://www.ok.gov/tax/Forms_%26_Publications/Forms/Income/) E-Filing: <http://www.ok.gov/tax/Individuals/E-File/index.html>  |
| [Oregon](http://www.oregon.gov/DOR/Pages/index.aspx) | You must file an Oregon return (Form 40N) if your filing status and Oregon gross income are as follows (RDP=registered domestic partner):

|  |  |
| --- | --- |
| **Filing Status is** | **and Oregon gross Income is more than** |
| Can be claimed on another’s return |  $1,050\* |
| Single |  $2,145 |
| Married/RDP-- J |  $4,295 |
| M/RDP-- FS |  |
| If spouse/RDP claims stand­ard deduction |  $2,145 |
| If spouse/RDP itemizes |  $0 |
| HOH | $3,455 |
| Qual. Widow(er) | $4,295 |
| *\* The larger of 1,000 or earned income plus $350, up to standard deduction amount.* |

(2015) | Oregon provides a nonrefundable exemption tax credit rather than a personal exemption deduction. The credit is **$194** per exemption (multiplied by Oregon % of income for nonresidents) for taxpayers with federal AGI < the amounts below. The income limit does not apply to the exemption for the severely disabled or disabled. S,M/RDP—FS: $100,000M/RDP—J,HOH,W: $200,000(2015) |

|  |  |
| --- | --- |
| Can be claimed on another’s return |  $1,050\* |
| Single | $2,145 |
| M/RDP—J: |  4,295 |
| M/RDP-- FS |  |
| If spouse/RDP claims stand­ard deduction: |  $2,145 |
| If spouse/RDP itemizes: |  $0 |
| HOH: | $3,455 |
| Qual. Widow(er) | $4,295 |
| *\* The larger of 1,000 or earned income plus $350, up to standard deduction amount.* |

(2015) | Tax Forms: <http://www.oregon.gov/DOR/forms/Pages/default.aspx> E-Filing: <http://www.oregon.gov/DOR/programs/individuals/Pages/individuals-e-filing.aspx>  |
| [Pennsylvania](http://www.revenue.state.pa.us/portal/server.pt/community/revenue_home/10648) | Residents, nonresidents, and part-year residents must file a tax return(PA-40) if:• You received more than $33 of PA gross taxable income, not including interest and dividends even if no tax is due with your PA return; or• You incurred a loss from any transaction as an individual, sole proprietor, partner in a partnership or PA S corporation shareholder.(2015) | None | None | Tax Forms:<http://www.revenue.pa.gov/FormsandPublications/FormsforIndividuals/Pages/default.aspx#.VmJXtcurYpF> E-Filing:[http://www.revenue.pa.gov/OnlineServices/PersonalIncomeTaxe-Services/Pages/File-My-Taxes-(PA-e-File).aspx#.VmJYBcurYpE](http://www.revenue.pa.gov/OnlineServices/PersonalIncomeTaxe-Services/Pages/File-My-Taxes-%28PA-e-File%29.aspx#.VmJYBcurYpE)  |
| [Rhode Island](http://www.tax.ri.gov/) | All nonresidents with income derived from or connected with RI sources who are required to file a federal tax return must file a Rhode Island tax return (Form 1040-NR) | $3,850 per exemption (2015) | S, MFS: $ 8,275J, W: $16,550HOH: $12,400(2015) | Tax Forms: <http://www.tax.ri.gov/taxforms/> E-Filing: <http://www.tax.ri.gov/misc/efile.php>  |
| [South Carolina](http://www.sctax.org/default.htm) | A nonresident individual must file if the gross income taxable to SC is more than the federal personal exemption amount. A nonresident individual files a form SC1040 - "SC Individual Income Tax Return" and Schedule NR - "Nonresident Schedule." | Federal amount built in; calculation of SC tax begins with federal taxable income.(2015) | Federal amount built in; calculation of SC tax begins with federal taxable income. An additional $4,000 deduction for each dependent claimed on federal return who is less than 6 years old.(2015) | Tax Forms: <https://dor.sc.gov/tax/individual-income/forms> E-Filing: <https://dor.sc.gov/services/file-and-pay-now>  |
| [South Dakota](http://dor.sd.gov/) | **No state income tax** |  |  |  |
| [Tennessee](https://www.tn.gov/revenue/) | Income tax only on interest and dividends (6% rate); imposed only on full or partial-year residents. |  |  |  |
| [Texas](http://www.window.state.tx.us/) | **No state income tax** |  |  |  |
| [Utah](http://tax.utah.gov/) | Nonresidents with income from Utah sources who must file a federal return must file a Utah return (Form TC-40 and schedule TC-40B). However, if your federal AGI is < your federal personal exemption plus your federal standard deduction, you are exempt from Utah income tax. | $3,000 per exemption (2014), but is phased out above the following AG Is:MFS: $154,950 S: $258,250 HOH: $284,050 J, W: $309,900 (2015) | Federal amount, if used on federal return- S, MFS: $6,300HOH: $9,250J, W: $12,600 (2015) | Tax Forms: <http://tax.utah.gov/forms-pubs>E-Filing: thttps://tap.tax.utah.gov/TaxExpress/\_/ |
| [Vermont](http://tax.vermont.gov/) | You must file a return (IN-111) and a Schedule IN-113 (Income Adjustment Calculations) in Vermont if you are required to file a federal return and 1) earned or received >$100 in Vermont income OR 2) received gross income from Vermont sources of > $1,000 as a nonresident.(2015) | Federal amount ($4,000 per exemption); calculation of Vermont tax starts with federal taxable income.(2015) | Federal amount if used on federal return; calculation of Vermont tax starts with federal taxable income-S, MFS: $6,300HOH: $9,250J, W: $12,600 (2015) | Tax Forms: <http://tax.vermont.gov/research-and-reports/document-library/tax-forms/individuals> E-Filing: <http://tax.vermont.gov/file-and-pay-online>  |
| [Virginia](http://www.tax.virginia.gov/) | Nonresidents with Virginia AGI at or above the filing threshold must file a return (Form 763 for nonresidents) if any of their income is from Virginia sources (exceptions for wages and salary earned by residents of adjacent states and taxed in those states). Virginia AGI is federal AGI plus Virginia additions and minus Virginia subtractions. The threshold is: S, MFS, M & spouse has no income: $11,950; J, $23,900(2015) | $930 per exemption for self, spouse, dependents; plus $800 for each of self or spouse over 65 and/or blind.(2014) | If did not claim itemized deductions on federal return:S, HOH, MFS, M and spouse has no income from any source: $3,000J: $6,000If you could be claimed as a dependent on the federal income tax return of another taxpayer, your allowable standard deduction may not exceed the lesser of your earned income or the deductions above. (2015) | Tax Forms: <http://www.tax.virginia.gov/content/forms> E-Filing: [http://www.tax.virginia.go v/site.cfm?alias=efile](http://www.tax.virginia.gov/site.cfm?alias=efile) |
| [Washington](http://dor.wa.gov/Content/Home/Default.aspx) | **No state income tax** |  |  |  |
| [West Virginia](http://tax.wv.gov/Pages/default.aspx) | Nonresidents must file a return (Form IT-140 and Schedule A) if their federal AGI includes West Virginia income. Even if you do not file a federal return, you must file a WV return if WV AGI is greater than allowable deduction for personal exemptions. However, you are not required to file if you and spouse are >65 or disabled and WV AGI is less than personal exemptions plus senior citizen modification (based on certain types of income; may reduce AGI by up to $8,000)(2014) | $2,000 per exemption or $500 if no exemptions claimed) (2015) | None | Tax Forms: <http://tax.wv.gov/Individuals/Pages/Individuals.aspx> E-Filing: <http://www.wva.state.wv.us/wvtax/electronicFilingForIndividuals.aspx>  |
| [Wisconsin](http://www.revenue.wi.gov/) | Nonresidents are required to file a Wisconsin income tax return (form 1NPR) if their Wisconsin gross income (or combined gross income of self and spouse) is $2,000 or more. Also, nonresidents who can be claimed as a dependent on another person’s income tax return and have gross income of more than $1,050 which included at least $351 of unearned income must file. You must also file if subject to the Wisconsin alternative minimum tax.(2015) | $700 per exemption, plus $250 each for self and spouse if > 65. (2015) | Ranges from$ 0 to $18,460 based on income and filing status (the lower the income, the higher the deduction). Table is [here](https://www.revenue.wi.gov/forms/2015/Form1NPR_inst.pdf), page 41. (2015) | Tax Forms:<http://www.revenue.wi.gov/html/formpub.html> E-Filing:<http://www.revenue.wi.gov/wi_efile/index.html>  |
| [Wyoming](http://revenue.wyo.gov/) | **No state income tax** |  |  |  |