

The information you will find on these screens is condensed and summarized for quick reading from many state resources. Before you make decisions regarding your taxes, you should check with the state taxing authority or click on the links to the state departments of revenue and review their guidance in full.

ALABAMA

Alabama State Department of Revenue

50 N. Ripley St.

Montgomery, Alabama 36132

Phone: (334) 242-1170

Refund: (334) 353-2540

www.revenue.alabama.gov

Military Income Exemptions: Combat pay is excluded for all active-duty personnel (officers and enlisted).

Exit Bonuses/Separation Pay: First \$25,000 of severance pay (including unemployment compensation, termination pay or income from a supplemental income plan) is exempt.

Retired Pay/Survivor Benefits: Not taxed

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from an Alabama source, he may be required to file Alabama Form 40NR; military income is not included in figuring tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: Yes

Maximum Tax Rate: 5.00%

Deadline: 4/15/2008

ALASKA

State of Alaska Tax Division

Juneau Office

333 W. Willoughby Ave., 11th Floor, Side B

P.O. Box 110420

Juneau, Alaska 99811

Phone: (907) 465-2320

Fax: (907) 465-2375

www.revenue.state.ak.us

Non-Resident Filing: Qualified residents can receive the Permanent Fund Dividend. Visit the Alaska Permanent Fund Corp. Web site (www.apfc.org) for more information.

ARIZONA

Arizona Department of Revenue

1600 W. Monroe
Phoenix, Arizona 85007
Phone: (602) 255-3381
Forms: (602) 542-4260
Refund: (602) 255-3381
www.azdor.gov

Military Income Exemptions: Follows federal tax rules. See IRS Publication 17.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: Up to \$2,500 of military retirement pay and/or survivor benefits excluded.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from an Arizona source, he may be required to file Arizona Form 140NR; military income is not included in figuring tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: Yes

Maximum Tax Rate: 5.17%

Deadline: 4/15/2008

ARKANSAS

Arkansas Department of Finance and Administration Individual Income Tax Office

1816 W. Seventh St., Room 2300
Ledbetter Building
Little Rock, Arkansas 72201
Phone: (501) 682-7225
Fax: (501) 682-7692
Refund: (501) 682-0200
Email: individual.income@rev.state.ar.us
www.arkansas.gov/dfa

Military Income Exemptions: Up to \$6,000 of military pay or allowance excluded. The first \$6,000 of military disability income is excluded. Otherwise, follows federal tax rules.

Exit Bonuses/Separation Pay: As of 2005, up to \$6,000 of exit or separation pay excluded.

Retired Pay/Survivor Benefits: As of 2005, up to \$6,000 of federal retirement pay and/or survivor benefits excluded.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from an Arkansas source, he may be required to file Arkansas Form AR1000NR; military income is included in figuring tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: Yes

Maximum Tax Rate: 7.00%

Deadline: 5/15/2008

CALIFORNIA

California Franchise Tax Board

P.O. Box 942840

Sacramento, California 94240

Phone: (800) 852-5711 (outside the U.S.) - (916) 845-6500

www.ftb.ca.gov

Military Income Exemptions: Follows federal tax rules. See IRS Publication 17.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: Follows federal tax rules.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from a California source, he may be required to file California Schedule CA (540NR); military income is included in figuring tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: Yes

Maximum Tax Rate: 9.30%

Deadline: 4/15/2008

COLORADO

Colorado Department of Revenue

1375 Sherman St.

Denver, Colorado 80261

Phone: (303) 238-7378

Forms: (303) 238-3278

Refund: (303) 238-3278

www.taxcolorado.com

Military Income Exemptions: Follows federal tax rules. See IRS Publication 17. Colorado law permits military and support personnel stationed in a combat zone as declared by the president to postpone filing and paying state income taxes until 180 days after their assignment in the combat zone is completed. If the return is filed under the

180-day extension, write the name of the applicable combat zone on the top of Colorado Individual Income Tax Return Form 104.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: People who were 55 to 64 years of age as of Dec. 31 may exclude up to \$20,000 of their military retirement benefits received during the calendar year. People who were 65 years of age or older as of Dec. 31 may exclude up to \$24,000 of their military retirement benefits received during the calendar year.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from a Colorado source, he may be required to file Colorado Form 104PN; military income is included in figuring tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: No

Maximum Tax Rate: 4.63%

Deadline: 4/15/2008

CONNECTICUT

Department of Revenue Services

Taxpayer Services Division

25 Sigourney St.

Hartford, Connecticut 6106

Phone: (in-state) (800) 382-9463 (out of state) (860) 297-5962

Fax: (860) 297-5698

Refund: (in-state) (800) 382-9463 (out of state) (860) 297-5962

www.ct.gov/drs

Military Income Exemptions: Follows federal tax rules. See IRS Publication 17.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: Follows federal tax rules.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from a Connecticut source, he may be required to file Connecticut Form CT-1040NR/PY; military income is included in figuring the tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: Yes

Maximum Tax Rate: 4.50%

Deadline: 4/15/2008

DELAWARE

Delaware Division of Revenue Carvel State Office Building

Ninth and French streets

1st Floor

Wilmington, Delaware 19801

Phone: (302) 577-8200

Fax: (302) 577-8202

Email: Personaltax@state.de.us

www.state.de.us/revenue

Military Income Exemptions: Follows federal tax rules. See IRS Publication 17.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: Up to \$2,000 of military retirement excluded for individuals under age 60; \$12,500 if 60 or older. Survivor benefits are taxable.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from a Delaware source, he may be required to file Delaware Schedule 200-02 NR; military income is not included in figuring tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: Yes

Maximum Tax Rate: 5.95%

Deadline: 4/30/2008

DISTRICT OF COLUMBIA

Office of Tax and Revenue Customer Service Center

941 N. Capitol St. N.E.,

1st Floor

Washington, District of Columbia 20002

Phone: (202) 727-4829

Email: Otr.ocfo@dc.gov

<http://cfo.dc.gov/otr/site/default.asp>

Military Income Exemptions: Follows federal tax rules. See IRS Publication 17.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: Up to \$3,000 of military pay excluded for individuals 62 or older. Survivor benefits are taxable.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: Nonresidents not subject to income tax withholding.

Permits Separate Returns Even If a Joint Federal Return Is Filed: Yes

Maximum Tax Rate: 9.30%

Deadline: 4/15/2008

FLORIDA

Florida Department of Revenue

Taxpayer Services

1379 Blountstown Highway

Tallahassee, Florida 32304

Phone: (in-state) (800) 352-3671 (out of state) (850) 488-6800

Forms: (850) 488-8422

Refund: (850) 488-8937

Email: dorforms@dor.state.fl.us

www.state.fl.us/dor/

Military Income Exemptions: Legal residents are subject to a tax on intangible assets such as stocks, bonds or mutual funds and must file Florida tax Form DR-601 if they owe more than \$60. The tax is levied on the value of the assets as of Jan. 1 of each tax year. For single filers, the first \$250,000 of total taxable assets is exempt; assets above \$250,000 are taxed at 50 cents per thousand dollars of value. For joint filers, the first \$500,000 of total taxable assets is exempt; assets above \$500,000 are taxed at 50 cents per thousand dollars of value.

Deadline: 6/30/2008

GEORGIA

Georgia Department of Revenue

1800 Century Center Blvd. N.E.

Atlanta, Georgia 30345

Phone: (404) 417-4477 (outside Atlanta) - (877) 602-8477

Forms: (404) 417-6011

Refund: (404) 656-6286

Email: taxpayer.services@dor.ga.gov

www.etax.dor.ga.gov

Military Income Exemptions: Follows federal tax rules. See IRS Publication 17.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: Up to \$15,000 of military retirement income excluded for individuals age 62 or older. Survivor benefits are taxable.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from a Georgia source, he may be required to file Georgia Form 500; military income is included in figuring tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: No, unless one spouse is not a Georgia resident.

Maximum Tax Rate: 6.00%

Deadline: 4/15/2008

HAWAII

Hawaii Department of Taxation

P.O. Box 259

Honolulu, Hawaii 96809

Phone: (in State) (808) 587-6515 (outside Hawaii) (800) 222-3229

Forms: (808) 587-7572

Email: Taxpayer.Services@hawaii.gov

www.state.hi.us/tax/

Military Income Exemptions: Follows federal tax rules. See IRS Publication 17.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: Not taxed

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from a Hawaii source, he may be required to file Hawaii tax Form N-15; military income is not included in figuring tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: Yes

Maximum Tax Rate: 8.30%

Deadline: 4/20/2008

IDAHO

Idaho State Tax Commission

Taxpayer Services

P.O. Box 36

Boise, Idaho 83722

Phone: (208) 334-7660 (outside Boise) - (800) 972-7660

Forms: (888) 228-5770

Refund: (888) 228-5770

www.tax.idaho.gov

Military Income Exemptions: Follows federal tax rules. See IRS Publication 17. If you are claiming a combat-zone exemption, you must write "combat zone" and the date of deployment in red at the top of the tax return you are filing.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: Follows federal tax rules.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from an Idaho source, he may be required to file Idaho tax Form 43; military income is not included in figuring tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: No

Maximum Tax Rate: 7.80%

Deadline: 4/15/2008

ILLINOIS

Illinois Department of Revenue

Taxpayer Correspondence

P.O. Box 19044

Springfield, Illinois 62794

Phone: (800) 732-8866 (outside Springfield) - (217) 782-3336

Forms: (800) 356-6302

www.revenue.state.il.us

Military Income Exemptions: Does not tax active-duty military income. See Illinois tax Publication 102, "Illinois filing requirements for military personnel," for details.

Exit Bonuses/Separation Pay: Not taxed. See Illinois tax Publication 102, "Illinois filing requirements for military personnel," for details.

Retired Pay/Survivor Benefits: Not taxed

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from an Illinois source, he is required to file Illinois IL-1040 and Schedule NR; military income is not included in figuring tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: Yes

Maximum Tax Rate: 3.00%

Deadline: 4/15/2008

INDIANA

Indiana Department of Revenue Taxpayer Services Division

Indiana Government Center
100 N. Senate Ave.

Indianapolis, Indiana 46204

Phone: (317) 232-2240

Fax: (317) 233-2329

Forms: (317) 615-2581

Refund: (317) 233-4018

Email: pfrequest@dor.in.gov

www.ai.org/dor/index.html

Military Income Exemptions: Up to \$2,000 of military income is excluded.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: Follows federal tax rules.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from an Indiana source, he will be required to file Indiana Form IT-40PNR; military income is not included in figuring tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: No

Maximum Tax Rate: 3.40%

Deadline: 4/15/2008

IOWA

Iowa Department of Revenue and Finance Taxpayer Services

P.O. Box 10457

Des Moines, Iowa 50306

Phone: (515) 281-3114

Refund: (515) 281-4966

Email: idrf@idrf.state.ia.us

www.state.ia.us/tax

Military Income Exemptions: Follows federal tax rules. See IRS Publication 17.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: Up to \$12,000 excluded for joint filers and up to \$6,000 for all other filing statuses and for those 55 and older, disabled or surviving spouse of qualifying person.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income of more than \$1,000 from an Iowa source, he must file Iowa Forms IA1040 and IA126. Military income is included in figuring tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: Yes

Maximum Tax Rate: 8.98%

Deadline: 4/30/2008

KANSAS

Kansas Department of Revenue - Tax Assistance

Docking State Office Building

915 S.W. Harrison St.

Room 150

Topeka, Kansas 66612

Phone: (785) 368-8222

Fax: (785) 291-3614

Forms: (785) 296-4937

Refund: (800) 894-0318

Email: tax@kdor.state.ks.us

www.ink.org/public/kdor/

Military Income Exemptions: Follows federal tax rules. See IRS Publication 17.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: Not taxed

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from a Kansas source, he may be required to file Kansas Schedule S, Part B. Military income is included in figuring tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: No

Maximum Tax Rate: 6.45%

Deadline: 4/15/2008

KENTUCKY

Kentucky Revenue Cabinet

Taxpayer Assistance

200 Fair Oaks Lane

Frankfort, Kentucky 40620

Phone: (502) 564-4581
Forms: (502) 564-3658
Refund: (502) 564-1600
<http://revenue.ky.gov>

Military Income Exemptions: Follows federal tax rules. See IRS Publication 17.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: Not taxed. If retired after 1997, subject to Schedule P taxation if amount exceeds \$40,200. See Kentucky Schedule P.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from a Kentucky source, he may be required to file Kentucky Form 740-NP. Military income is not included in figuring tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: Yes

Maximum Tax Rate: 6.00%

Deadline: 4/15/2008

LOUISIANA

Louisiana Department of Revenue

P.O. Box 201
Baton Rouge, Louisiana 70821
Phone: (225) 219-0102
Forms: (225) 219-2113
Refund: (888) 829-3071 or (225) 922-3270
www.rev.state.la.us/

Military Income Exemptions: Follows federal tax rules. See IRS Publication 17.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: Not Taxed.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from a Louisiana source, he may be required to file Louisiana IT-540B; military income is not included in figuring tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: No

Maximum Tax Rate: 6.00%

Deadline: 5/15/2008

MAINE

Maine Revenue Services Income Tax Assistance

24 State House Station
Augusta, Maine 4333
Phone: (207) 626-8475
Forms: (207) 624-7894
Refund: (207) 624-7875/626-8461
www.state.me.us/revenue/

Military Income Exemptions: Follows federal tax rules. See IRS Publication 17.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: Can deduct up to \$6,000.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from a Maine source, he may be required to file Maine 1040-ME with Schedule NR or NRH.

Permits Separate Returns Even If a Joint Federal Return Is Filed: Yes, under certain circumstances.

Maximum Tax Rate: 8.50%

Deadline: 4/15/2008

MARYLAND

Revenue Administration Division

110 Carroll St.
Annapolis, Maryland 21411
Phone: (410) 260-7980 (or) (800) MD-TAXES
Refund: (410) 260-7701 (or) (800) 218-8160
www.marylandtaxes.com/

Military Income Exemptions: Up to \$15,000 of military pay may be excluded if attributable to service outside the United States or its possessions (this exclusion does not apply if your total military income exceeds \$30,000); otherwise, follows federal tax rules. See IRS Publication 17.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: Up to \$2,500 may be exempt if you are over 55 and were enlisted and meet limit on gross income; some military retirement pay also may be excluded for those who are 65 or older or totally disabled; survivor benefits are taxable.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from a Maryland source, he may be required to file Maryland Form 502 or 505; military income is not included in figuring tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: Only if spouses have different taxing periods or areas.

Maximum Tax Rate: 4.80%. (Maryland has a local, or "piggyback," tax based on the county you reside in that may make the maximum tax rate higher; nonresidents are not required to pay piggyback tax.)

Deadline: 4/15/2008

MASSACHUSETTS

Massachusetts Taxpayers Assistance

P.O. Box 7010

Boston, Massachusetts 2204

Phone: (617) 887-MDOR (or) Toll-free in Massachusetts: (800) 392-6089

www.massdor.com

Military Income Exemptions: Follows federal tax rules. See IRS Publication 17.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: Not taxed.

Non-Resident Filing: If the military nonresident has nonmilitary income from a Massachusetts source, he may be required to file Massachusetts Form 1-NR/PY; military income is included in figuring tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: Yes

Maximum Tax Rate: 5.30%

Deadline: 4/15/2008

MICHIGAN

Michigan Department of Treasury

Treasury Building

Lansing, Michigan 48922

Phone: (517) 373-3200

Forms: (800) 827-4000

Refund: (800) 827-4000

Email: treasind@michigan.gov

www.michigan.gov/treasury

Military Income Exemptions: Follows federal tax rules. See IRS Publication 17.

Exit Bonuses/Separation Pay: Exempt if classified as military compensation.

Retired Pay/Survivor Benefits: Retired pay is exempt. Survivor benefits are exempt if the amounts are exempt from federal income tax or classified as military compensation or military retirement pay. Military retirement benefits that pass to the spouse of a deceased member of the military are exempt. Retirement benefits passing to other beneficiaries are taxed.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from a Michigan source, he may be required to file Michigan Schedule NR; military income is not included in figuring tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: No

Maximum Tax Rate: 4.10%

Deadline: 4/15/2008

MINNESOTA

Minnesota Department of Revenue Individual Income Tax Division

Mail Station 5510
St. Paul, Minnesota 55146
Phone: (651) 296-3781
Refund: (651) 296-4444
www.taxes.state.mn.us

Military Income Exemptions: Follows federal tax rules. See IRS Publication 17.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: Follows federal tax rules.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from a Minnesota source, he may be required to file Minnesota Form M1 and M1NR; military income is included in figuring the tax rate on nonmilitary income if you are a resident of Minnesota.

Permits Separate Returns Even If a Joint Federal Return Is Filed: No

Maximum Tax Rate: 7.85%

Deadline: 4/15/2008

MISSISSIPPI

Mississippi State Tax Commission

P.O. Box 23058

Jackson, Mississippi 39225

Phone: (601) 923-7000/7089

Forms: (601) 923-7305

Refund: (601) 923-7801

www.mstc.state.ms.us

Military Income Exemptions: Follows federal tax rules. See IRS Publication 17.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: Retired pay is exempt after Jan. 1, 1994. The exemption also is available to the spouse or other beneficiary at the death of the primary retiree. Widow's pensions received from the VA are not taxable.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from a Mississippi source, he may be required to file Form 80-205; military income is not included in figuring the tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: Yes

Maximum Tax Rate: 5.00%

Deadline: 4/15/2008

MISSOURI

Department of Revenue

Division of Taxation and Collection

P.O. Box 2200

Jefferson City, Missouri 65105

Phone: (573) 751-3505

Forms: (800) 877-6881

Refund: (573) 751-3505

www.dor.mo.gov/tax/

Military Income Exemptions: Follows federal tax rules. See IRS Publication 17.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: For individuals with a modified state adjusted gross income of less than \$25,000 or a married couple with a combined income of \$32,000, a government pension exemption of up to \$6,000 is allowed. If a husband and wife each receive a government pension, each can qualify for an exemption of up to \$6,000. Survivor Benefit Plan benefits are taxed according to federal rules.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from a Missouri source, he may be required to file Form MO-1040 Long with MO-NRI; military income is not included in figuring the tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: No. Combat-pay exclusion: Missouri allows a subtraction of all military income received while serving in a combat zone, which is included in federal adjusted gross income and is not otherwise excluded.

Maximum Tax Rate: 6.00%

Deadline: 4/15/2008

MONTANA

Montana Department of Revenue

P.O. Box 5805
Helena, Montana 59604
Phone: (406) 444-6900
www.mt.gov/revenue/

Military Income Exemptions: Military income received under Title 10 is fully exempt. The Guard/reserve pay received under this title is also exempt. Guard/reserve pay received under Title 32 is fully taxable. A copy of military orders must be attached to the return if the taxpayer is claiming exempt income. Otherwise, federal tax rules apply. See IRS Publication 17.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: Follows federal tax rules. Retired pay/survivor benefits: If federal adjusted gross income is less than \$30,000, the first \$3,600 of retirement benefits are fully excludable. Exclusion is phased out at \$2 for every \$1 earned for federal adjusted gross income between \$30,000 and \$31,800. If federal adjusted gross income exceeds \$31,800 (\$33,600 for married couple filing jointly), retirement benefits are fully taxable. Survivor benefits are taxed following federal tax rules. Benefits paid to survivor as pension and designated as such on Form 1099-R qualify for retirement exclusion.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from a Montana source, he is required to file Form 2 Long; military income is not included in figuring the tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: Yes

Maximum Tax Rate: 11 percent, minus \$2,154

Deadline: 4/15/2008

NEBRASKA

Department of Revenue

301 Centennial Mall South

P.O. Box 94818

Lincoln, Nebraska 68509

Phone: (402) 471-5729 (outside Lincoln) - (800) 742-7474

www.revenue.state.ne.us

Military Income Exemptions: Follows federal tax rules. See IRS Publication 17.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: Follows federal tax rules.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from a Nebraska source, he may be required to file Form 1040N/Schedule 3; military income is included in figuring the tax rate on nonmilitary income. Nonresident military families who file married joint federal returns may elect to file a Nebraska married joint return and can deduct any nonresident military service compensation included in the service member's federal adjusted gross income. Write "nonresident military service compensation" together with the amount being deducted on line 53.

Permits Separate Returns Even If a Joint Federal Return Is Filed: Yes

Maximum Tax Rate: 6.68%

Deadline: 4/15/2008

NEVADA

Department of Taxation

1550 E. College Parkway

Ste. 115

Carson City, Nevada 89706

Phone: (775) 684-2000

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

Military Income Exemptions: No state income tax

Exit Bonuses/Separation Pay: No state income tax

Retired Pay/Survivor Benefits: No state income tax

Accepts Computer Forms: No state income tax

Allows Electronic Filing: No state income tax

Non-Resident Filing: No state income tax

Permits Separate Returns Even If a Joint Federal Return Is Filed: No state income tax

Maximum Tax Rate: No state income tax

NEW HAMPSHIRE

Department of Revenue Administration

P.O. Box 637
Concord, New Hampshire
Phone: (603) 271-2191
www.revenue.nh.gov

Military Income Exemptions: No earned income tax

Exit Bonuses/Separation Pay: No earned income tax

Retired Pay/Survivor Benefits: No earned income tax

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: No earned income tax

Permits Separate Returns Even If a Joint Federal Return Is Filed: No earned income tax

Maximum Tax Rate: No earned income tax

Deadline: 4/15/2008

NEW JERSEY

New Jersey Division of Taxation Office of Information and Publications

P.O. Box 281
Trenton, New Jersey
Phone: (609) 292-6400
Fax: (609) 826-4500
Refund: (800) 323-4400
Email: www.state.nj.us/treasury/taxation/
www.njwebfile.com

Military Income Exemptions: Follows federal tax rules. See IRS Publication 17.

Exit Bonuses/Separation Pay: If coded as a "mustering out" payment, they are not taxable.

Retired Pay/Survivor Benefits: Exempt

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from a New Jersey source, he is required to file Form NJ-1040NR; military income is included in figuring the tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: Generally, no.

Maximum Tax Rate: 6.37%

Deadline: 4/15/2008

NEW MEXICO

Taxation and Revenue Department

P.O. Box 630
Sante Fe, New Mexico
Phone: (505) 827-0827
Forms: (505) 827-0700
www.state.nm.us/tax/

Military Income Exemptions: Follows federal tax rules. See IRS Publication 17.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: Individuals 65 years old or older may be eligible for a deduction up to \$8,000

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from a New Mexico source, he is required to file Form PIT-1; military income is included in figuring the tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: No

Maximum Tax Rate: 8.20%

Deadline: 4/15/2008

NEW YORK

Department of Taxation and Finance

W.A. Harriman Campus
Albany, New York
Phone: (800) 225-5829
Forms: (800) 462-8100
Refund: (800) 443-3200
www.tax.state.ny.us

Military Income Exemptions: If your permanent home was New York state before you entered the military, your active-duty income is not subject to state taxes if you meet all three of the following conditions: (1) You did not maintain any permanent place of abode in New York state during the tax year; (2) You maintained a permanent place

of abode outside New York during the entire year; (3) You spent less than 30 days in New York state during the tax year. (Barracks, bachelor officers' quarters, and quarters assigned on vessel do not constitute permanent abode.) Military income also is not subject to tax if you were in a foreign country for at least 450 days during any period of 548 consecutive days.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: Exempt

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from a New York source, he may be required to file Form IT-203; military income is included in figuring the tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: Generally, no; see IT-201 or IT-203.

Maximum Tax Rate: 6.85%. New York City residents are subject to additional local tax rate of 3.84%; Yonkers applies a 10% tax surcharge.

Deadline: 4/15/2008

NORTH CAROLINA

North Carolina Department of Revenue

P.O. Box 25000

Raleigh, North Carolina

Phone: (877) 252-3052

Forms: (877) 252-3052

Refund: (877) 252-4052

www.dor.state.nc.us/

Military Income Exemptions: Follows federal tax rules. See IRS Publication 17.

Exit Bonuses/Separation Pay: May deduct up to \$35,000 of any severance wages received as a result of your permanent involuntary termination from employment through no fault of your own.

Retired Pay/Survivor Benefits: If you have five years' creditable service as of Aug. 12, 1989, all military retired pay is exempt from taxes; otherwise, up to \$4,000 deduction is allowed for military retired pay or survivor's benefits.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from a North Carolina source, he may be required to file Form D-400; military income is not included in figuring the tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: No, unless either the taxpayer or the spouse is a nonresident and had no North Carolina taxable income — then the "married, filing separately" status must be claimed.

Maximum Tax Rate: 8.25%

Deadline: 4/15/2008

NORTH DAKOTA

State Tax Commissioner

State Capitol

600 E. Boulevard Ave.

Bismarck, North Dakota

Phone: In state: (701) 328-1032 / Out of state: (701) 328-2770

www.nd.gov/tax/

Military Income Exemptions: If Form ND-2 (long form) is used, an exclusion of up to \$1,000 of compensation for active-duty service or for service in the reserve or North Dakota National Guard is allowed. In addition, if stationed outside the U.S. for at least 30 days, an exclusion of up to \$300 of compensation for active-duty service is allowed for each month (or fraction thereof) of service outside the U.S. Field-grade and general officers are not eligible for this exclusion. All service personnel are advised to complete Form ND-2 and Form ND-1 (short form) to see which yields the lower tax. Otherwise, follows federal tax rules. See IRS Publication 17.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: If Form ND-2 is used, an exclusion is allowed if a retiree is at least 50 years of age. The exclusion is equal to the lesser of (1) the total amount of taxable military retirement benefits reduced by any Social Security retirement benefits received, or (2) \$5,000, reduced by any Social Security retirement benefits received. Survivor Benefit Plan benefits are taxed following federal tax rules.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from a North Dakota source, he may be required to file Form ND-1 or ND-2.

Permits Separate Returns Even If a Joint Federal Return Is Filed: No

Maximum Tax Rate: 5.54% on Form ND-1; 12% on ND-2

Deadline: 4/15/2008

OHIO

Department of Taxation

4485 Northland Ridge Blvd.

Columbus, Ohio

Phone: (800) 282-1780

Forms: (800) 282-1782

Refund: (800) 282-1784

<http://tax.ohio.gov/>

Military Income Exemptions: Follows federal tax rules. See IRS Publication 17.

Exit Bonuses/Separation Pay: Follows federal tax rules. If this income is included in the federal adjusted gross income, Ohio will tax this income if the military taxpayer is a resident of Ohio.

Retired Pay/Survivor Benefits: Graduated tax credit up to \$200, based on retirement income; survivor benefits that appear in the federal adjusted gross income are deductible on the Ohio return.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income, he is required to pay Ohio income tax on the nonmilitary income earned or received in Ohio. If the income is W-2 wages and/or rent received on Ohio rental property, it is included in the federal adjusted gross income entered on Line 1 of IT-1040. It is not subtracted on Line 2. Interest and dividend income of the military nonresident is included in Line 1. It is not subtracted on Line 2. A nonresident credit for interest and dividend income is calculated on Schedule D and entered on Line 13 of the form.

Permits Separate Returns Even If a Joint Federal Return Is Filed: No

Maximum Tax Rate: 7.50%

Deadline: 4/15/2008

OKLAHOMA

Taxpayer Assistance Division

P.O. Box 53248

Oklahoma City, Oklahoma

Phone: In state: (800) 522-8165, Ext. 13160 / Out of state: (405) 521- 3160

Fax: (405) 521-3160/3108

www.oktax.state.ok.us/

Military Income Exemptions: The first \$1,500 of active-duty pay and POW/MIA benefits are exempt. Otherwise, federal tax rules apply. See IRS Publication 17.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: Up to \$7,500 exempt.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income of \$1,000 or more from an Oklahoma source, he is required to file tax Form 511NR; military income is included in figuring the tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: No

Maximum Tax Rate: 10.00%

Deadline: 4/15/2008

OREGON

Oregon Department of Revenue

955 Center St., N.E.

Salem, Oregon

Phone: In state: (800) 356-4222 / Out of state: (503) 378-4988

www.oregon.gov/dor/

Military Income Exemptions: Exempts all active-duty pay earned outside Oregon and up to \$3,000 of active-duty pay earned in Oregon. Each spouse receiving active-duty pay may claim the subtraction up to a limit of \$3,000 each (\$6,000 total on a joint return). Otherwise, federal tax rules apply. See IRS Publication 17.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: Service members who retired before Oct. 1, 1991, do not have their military retirement taxed by Oregon. Retirees who worked for the federal government before Oct. 1, 1991, but who did not retire until after that date must pay taxes on the portion of their federal pension attributable to federal service after Oct. 1, 1991.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from an Oregon source, he is required to file Form 40N; military income is not included in figuring the tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: Yes, if spouses do not have the same residency status (i.e., one is a full-year Oregon resident and one is not).

Maximum Tax Rate: 9.00%

Deadline: 4/15/2008

PENNSYLVANIA

Department of Revenue

Bureau of Individual Taxes - Taxpayer Inquiry Unit

5th Floor, Strawberry Square

Harrisburg, Pennsylvania

Phone: (717) 787-8201 / Nationwide: (888) 728-2937

Forms: (800) 362-2050

www.revenue.state.pa.us

Military Income Exemptions: For state residents, all active-duty pay earned outside the state is exempt; the state will accept as proof the authority section of the military orders directing the Pennsylvania resident to federal duty outside Pennsylvania; POW/MIA benefits are also exempt.

Exit Bonuses/Separation Pay: Taxed if received by state resident while in the state; otherwise, not taxed.

Retired Pay/Survivor Benefits: Not taxed after age 59½.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from a Pennsylvania source, he may be required to file Form PA-40; military income is not included in figuring the tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: Yes

Maximum Tax Rate: 3.07% flat tax

Deadline: 4/18/2008

RHODE ISLAND

Rhode Island Division of Taxation

One Capitol Hill
Providence, Rhode Island
Phone: (401) 222-1040
Forms: (401) 222-1111
www.tax.state.ri.us

Military Income Exemptions: Follows federal tax rules. See IRS Publication 17.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: Follows federal tax rules.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from a Rhode Island source, he may be required to file Form 1040NR; military income is not included in figuring the tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: Yes, if one spouse is a resident of Rhode Island and the other is a nonresident or part-year resident.

Maximum Tax Rate: 9.90%

Deadline: 4/15/2008

SOUTH CAROLINA

South Carolina Department of Revenue

P.O. Box 125
Columbia, South Carolina
Phone: (803) 898-5709
Forms: (800) 768-3676
Refund: (803) 898-5300
www.sctax.org

Military Income Exemptions: Follows federal tax rules. See IRS Publication 17. Income received for weekend drills and customary training periods when serving in the military reserves or National Guard is deductible; expenses related to inactive-duty military reserve income are not deductible.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: A taxpayer can deduct up to \$3,000 of qualified retirement income annually until age 65 and up to \$10,000 per year after age 65. A surviving spouse can deduct up to \$3,000 or \$10,000 of the deceased spouse's qualified retirement income based on the birth date of the deceased spouse. Pension or retirement income received for time served in the National Guard or reserve components is not taxable. Survivor benefits are taxed following federal tax rules.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from a South Carolina source, he is required to file Schedule NR and SC1040; a nonresident's military income is not included in figuring the tax on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: No

Maximum Tax Rate: 7.00%

Deadline: 4/15/2008

SOUTH DAKOTA

South Dakota Department of Revenue and Regulation

445 E. Capitol Ave.

Pierre, South Dakota

Phone: (605) 773-3311 / Nationwide: (800) 829-9188

www.state.sd.us/revenue/revenue.html

Military Income Exemptions: No state income tax

Exit Bonuses/Separation Pay: No state income tax

Retired Pay/Survivor Benefits: No state income tax

Accepts Computer Forms: No state income tax

Allows Electronic Filing: No state income tax

Non-Resident Filing: No state income tax

Permits Separate Returns Even If a Joint Federal Return Is Filed: No state income tax

Maximum Tax Rate: No state income tax

TENNESSEE

Tennessee Department of Revenue

Attention: Taxpayer Services

500 Deaderick St.

Nashville, Tennessee

Phone: (800) 342-1003 (in state only) / (615) 253-0600

Refund: (615) 741-0443

www.state.tn.us/revenue

Military Income Exemptions: No earned income tax

Exit Bonuses/Separation Pay: No earned income tax

Retired Pay/Survivor Benefits: No earned income tax

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes — call (615) 253-0704 to set up a filing.

Non-Resident Filing: No earned income tax

Permits Separate Returns Even If a Joint Federal Return Is Filed: No earned income tax

Maximum Tax Rate: 6% on interest and dividends over \$1,250 for singles or \$2,500 for married persons filing jointly; interest and dividends received from certain institutions in Tennessee are exempt (check with state for listing).

Deadline: 4/15/2008

TEXAS

State Comptroller's Office

111 E. 17th St.

Austin, Texas

Phone: (800) 248-4093

www.window.state.tx.us/

Military Income Exemptions: No state income tax

Exit Bonuses/Separation Pay: No state income tax

Retired Pay/Survivor Benefits: No state income tax

Accepts Computer Forms: No state income tax

Allows Electronic Filing: No state income tax

Non-Resident Filing: No state income tax

Permits Separate Returns Even If a Joint Federal Return Is Filed: No state income tax

Maximum Tax Rate: No state income tax

UTAH

Utah Tax Commission

210 N. 1950 West

Salt Lake City, Utah

Phone: (801) 297-2200 / (outside Salt Lake City) (800) 662-4335

www.tax.utah.gov/

Military Income Exemptions: Follows federal tax rules. See IRS Publication 17.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: Up to age 65, an individual can deduct up to \$4,800 of qualified retirement (up to \$7,500 for age 65 older); deductions apply to survivor benefits.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from a Utah source, he may be required to file Form TC-40; military income is included in figuring the tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: Generally, no.

Maximum Tax Rate: 7.00%

Deadline: 4/15/2008

VERMONT

Vermont Department of Taxes

Taxpayer Services Division

109 State St.

Montpelier, Vermont

Phone: (802) 828-2865 / (866) 828-2865 (toll-free in state)

www.state.vt.us/tax/

Military Income Exemptions: POW/MIA benefits are exempt; first \$2,000 of 2005 National Guard training pay is exempt if federal adjusted gross income is less than \$50,000 — a letter from the unit is needed to claim exclusion. Otherwise, follows federal tax rules. See IRS Publication 17.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: Follows federal tax rules.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from a Vermont source, he may be required to file Form IN-111 and Form IN-113; military income is not included in figuring the tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: No, unless one of the spouses is a nonresident who has no Vermont income.

Maximum Tax Rate: Base fee plus 9.5% on amount over \$307,050.

Deadline: 4/15/2008

VIRGINIA

Virginia Department of Taxation Office of Customer Services

P.O. Box 1115
Richmond, Virginia
Phone: (804) 367-8031
Forms: (804) 440-2541
Refund: (804) 367-2486
www.tax.virginia.gov

Military Income Exemptions: Up to \$15,000 of military basic pay received during the taxable year may be exempted from Virginia income tax. The exemption amount is reduced when military pay exceeds \$15,000 and is fully phased out when pay reaches \$30,000. Military personnel must serve on active duty for 90 days or more and can be stationed inside or outside of Virginia.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: Follows federal tax rules. Military retirement income received by individuals awarded the Medal of Honor can be subtracted from federal gross income for tax purposes.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from a Virginia source, he may be required to file Form 763; military income is included in figuring the tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: Yes. If you are a nonresident and your spouse is a resident of Virginia, you must file separate returns.

Maximum Tax Rate: 5.75%

WASHINGTON

Taxpayer Services Division

P.O. Box 47478
Olympia, Washington
Phone: (800) 647-7706
www.dor.wa.gov

Military Income Exemptions: No state income tax

Exit Bonuses/Separation Pay: No state income tax

Retired Pay/Survivor Benefits: No state income tax

Accepts Computer Forms: No state income tax

Allows Electronic Filing: No state income tax

Non-Resident Filing: No state income tax

Permits Separate Returns Even If a Joint Federal Return Is Filed: No state income tax

Maximum Tax Rate: No state income tax

WEST VIRGINIA

State Tax Department

Taxpayer Services Division

P.O. Box 3784

Charleston, West Virginia

Phone: (304) 558-3333 / Nationwide: (800) 982-8297

Forms: (304) 344-2068

www.state.wv.us/taxdiv

Military Income Exemptions: Follows federal tax rules. See IRS Publication 17.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: Provides two separate decreasing modifications for military retirement pensions: one for a maximum of \$2,000 and another for a maximum of \$20,000. Therefore, military retirees may claim a decreasing modification of \$22,000 or the total amount of military pension, whichever is less.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income from a West Virginia source, he may be required to file Form IT-140NR/PY; military income is not included in figuring the tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: Yes

Maximum Tax Rate: 6.50%

Deadline: 4/15/2008

WISCONSIN

Wisconsin Department of Revenue

Individual Income Tax Assistance

P.O. Box 8906

Madison, Wisconsin

Phone: (608) 266-2772
Forms: (608) 266-1961
Refund: (608) 266-8100
www.dor.state.wi.us

Military Income Exemptions: Follows federal tax rules. See IRS Publication 17.

Exit Bonuses/Separation Pay: Follows federal tax rules.

Retired Pay/Survivor Benefits: All military retirement pay is exempt. Wisconsin also offers a refundable property tax credit for eligible veterans and surviving spouses of military members.

Accepts Computer Forms: Yes

Allows Electronic Filing: Yes

Non-Resident Filing: If the military nonresident has nonmilitary income of more than \$2,000 from a Wisconsin source, he may be required to file Form 1NPR; military income is not included in figuring the tax rate on nonmilitary income.

Permits Separate Returns Even If a Joint Federal Return Is Filed: Yes

Maximum Tax Rate: 6.75%

Deadline: 4/15/2008

WYOMING

Department of Revenue

122 W. 25th St., 2 West
Cheyenne, Wyoming
Phone: (307) 777-7961

<http://revenue.state.wy.us/>

Military Income Exemptions: No state income tax

Exit Bonuses/Separation Pay: No state income tax

Retired Pay/Survivor Benefits: No state income tax

Accepts Computer Forms: No state income tax

Allows Electronic Filing: No state income tax

Non-Resident Filing: No state income tax

Permits Separate Returns Even If a Joint Federal Return Is Filed: No state income tax

Maximum Tax Rate: No state income tax