

2022 NY State Quick Tax Method—For Taxable Income of:

| | |
|----------------|--|
| Single, MFS | \$ 0 – 8,500 × 4.00% minus \$ 0.00 = Tax |
| | 8,501 – 11,700 × 4.50 minus 43.00 = Tax |
| | 11,701 – 13,900 × 5.25 minus 130.00 = Tax |
| | 13,901 – 80,650 × 5.85 minus 214.00 = Tax |
| | 80,651 – 215,400 × 6.25 minus 536.00 = Tax |
| | 215,401 – 1,077,550 × 6.85 minus 1,829.00 = Tax |
| | 1,077,551 – 5,000,000 × 9.65 minus 32,000.00 = Tax |
| | 5,000,001 – 25,000,000 × 10.30 minus 64,500.00 = Tax |
| | 25,000,001 and over × 10.90 minus 214,500.00 = Tax |
| MFJ, QSS | \$ 0 – 17,150 × 4.00% minus \$ 0.00 = Tax |
| | 17,151 – 23,600 × 4.50 minus 86.00 = Tax |
| | 23,601 – 27,900 × 5.25 minus 263.00 = Tax |
| | 27,901 – 161,550 × 5.85 minus 430.00 = Tax |
| | 161,551 – 323,200 × 6.25 minus 1,076.00 = Tax |
| | 323,201 – 2,155,350 × 6.85 minus 3,016.00 = Tax |
| | 2,155,351 – 5,000,000 × 9.65 minus 63,365.00 = Tax |
| | 5,000,001 – 25,000,000 × 10.30 minus 95,865.00 = Tax |
| | 25,000,001 and over × 10.90 minus 245,865.00 = Tax |
| HOH | \$ 0 – 12,800 × 4.00% minus \$ 0.00 = Tax |
| | 12,801 – 17,650 × 4.50 minus 64.00 = Tax |
| | 17,651 – 20,900 × 5.25 minus 196.00 = Tax |
| | 20,901 – 107,650 × 5.85 minus 322.00 = Tax |
| | 107,651 – 269,300 × 6.25 minus 752.00 = Tax |
| | 269,301 – 1,616,450 × 6.85 minus 2,368.00 = Tax |
| | 1,616,451 – 5,000,000 × 9.65 minus 47,629.00 = Tax |
| | 5,000,001 – 25,000,000 × 10.30 minus 80,129.00 = Tax |
| | 25,000,001 and over × 10.90 minus 230,129.00 = Tax |

Note: If NY AGI is more than \$107,650, the graduated tax rates above are phased out.

- To claim any of the refundable or carryover credits available. Part-year and nonresidents are required to file if:

| Federal filing status: | Received New York-source income and New York AGI exceeds: |
|--|---|
| Single and can be claimed as dependent on another person's return | \$ 3,100 |
| Single and cannot be claimed as dependent on another person's return | 8,000 |
| MFJ..... | 16,050 |
| MFS..... | 8,000 |
| HOH..... | 11,200 |
| QSS..... | 16,050 |

Part-year and nonresidents are also required to file if any of the following apply:

- They are subject to separate tax on lump-sum distributions derived from or connected to New York sources (part-year residents).
- They incurred a New York NOL without incurring a similar federal NOL.
- To claim a refund of state or city income taxes withheld from taxpayer's pay.
- To claim any of the refundable or carryover credits available.

New York form to file:

- Resident: Form IT-201 (Resident Income Tax Return).
- Part-year and nonresident: Form IT-203 (Nonresident and Part-Year Resident Income Tax Return).

Return due date: April 15

Extension form. Form IT-370 (Application for Automatic Six-Month Extension of Time to File for Individuals).

Allowable extension. To request an automatic six-month extension, file Form IT-370 and remit any tax due. A copy of the federal extension is not accepted.

NORTH CAROLINA

Website: <https://ncdor.gov>

Tax assistance: 877-252-3052



2022 Tax Rate

| | |
|----------------------|-------|
| Income tax rate..... | 4.99% |
|----------------------|-------|

Filing requirements. Every resident whose income for the year exceeds the amount for his filing status as shown in the following chart must file a return:

| Filing status | A return is required if federal gross income exceeds |
|---|--|
| Single..... | \$ 12,750 |
| MFJ..... | 25,500 |
| MFS if spouse does not claim itemized deductions..... | 12,750 |
| MFS if spouse claims itemized deductions..... | 0 |
| HOH..... | 19,125 |
| QSS..... | 25,500 |
| Nonresident alien..... | 0 |

Note: 2022 amounts not available at time of publication. Amounts shown are for 2024.

An individual not required to file a federal income tax return but who has gross income from all sources—both inside and outside of North Carolina—that equals or exceeds the amount for his filing status shown in the chart above is required to file a North Carolina return. He must complete a federal return and attach it to his North

Filing requirements. Residents must file if they are:

- Required to file a federal return or
- Not required to file a federal return, but:

| Federal filing status would have been: | Federal AGI plus New York additions exceeds: |
|---|---|
| Single and can be claimed as dependent on another person's return | \$ 3,100 |
| All others..... | 4,000 |

- To claim a refund of state or city income taxes withheld from taxpayer's pay.

Carolina income tax return to show how his adjusted gross income and deductions were determined.

A part-year resident must file if his total income for the tax year exceeds the amount for his filing status shown in the chart above and he:

- Received income while a resident of North Carolina or
- Received income while a nonresident that is:
 - Attributable to ownership of any interest in real or tangible personal property in North Carolina;
 - Derived from a business, trade, profession or occupation carried on within North Carolina or
 - Derived from gambling activities in North Carolina.

A nonresident must file if his total income from all sources—both inside and outside of North Carolina—exceeds the amount for his filing status as shown in the chart above and he received income for the tax year from North Carolina sources that was:

- Attributable to 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.

North Carolina form to file:

- Resident, part-year, and nonresident: Form D-400 (Individual Income Tax Return).
- Part-year and nonresidents: D-400, page 4, D-400 Schedule S (Supplement Schedule); Part D (Computation of North Carolina Taxable Income for Part-Year Residents and Nonresidents).

Return due date: April 15

Extension form. Form D-410 (Application for Extension for Filing Individual Income Tax Return).

Allowable extension. North Carolina allows an automatic six-month extension if granted a federal extension. Only file Form D-410 to make a payment or if Form 4868 was not filed.

NORTH DAKOTA

Website: <http://nd.gov/tax>

Tax assistance: 701-328-7088; 877-328-7088



2022 Quick Tax Method—For Taxable Income of:

| | | | | | | |
|-------------|-------------------|---|-------|-------|----------|-------|
| Single | \$ 0 – 41,775 | × | 1.10% | minus | \$ 0.00 | = Tax |
| | 41,776 – 101,050 | × | 2.04 | minus | 392.69 | = Tax |
| | 101,051 – 210,825 | × | 2.27 | minus | 625.10 | = Tax |
| | 210,826 – 458,350 | × | 2.64 | minus | 1,405.15 | = Tax |
| | 458,351 and over | × | 2.90 | minus | 2,596.86 | = Tax |
| MFJ, QSS | \$ 0 – 67,700 | × | 1.10% | minus | \$ 0.00 | = Tax |
| | 69,701 – 168,450 | × | 2.04 | minus | 655.18 | = Tax |
| | 168,451 – 256,650 | × | 2.27 | minus | 1,042.62 | = Tax |
| | 256,651 – 458,350 | × | 2.64 | minus | 1,992.22 | = Tax |
| | 458,351 and over | × | 2.90 | minus | 3,183.93 | = Tax |
| MFS | \$ 0 – 34,850 | × | 1.10% | minus | \$ 0.00 | = Tax |
| | 34,851 – 84,225 | × | 2.04 | minus | 327.59 | = Tax |
| | 84,226 – 128,325 | × | 2.27 | minus | 521.31 | = Tax |
| | 128,326 – 229,175 | × | 2.64 | minus | 996.11 | = Tax |
| | 229,176 and over | × | 2.90 | minus | 1,591.97 | = Tax |
| HOH | \$ 0 – 55,900 | × | 1.10% | minus | \$ 0.00 | = Tax |
| | 55,901 – 144,400 | × | 2.04 | minus | 525.46 | = Tax |
| | 144,401 – 233,750 | × | 2.27 | minus | 857.58 | = Tax |
| | 233,751 – 458,350 | × | 2.64 | minus | 1,722.46 | = Tax |
| | 458,351 and over | × | 2.90 | minus | 2,914.17 | = Tax |

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

Nonresidents must file if they are required to file a federal return and received gross income from North Dakota sources. Part-year residents must file if they are required to file a federal return and received income from any source while a resident or received North Dakota-source income while a nonresident.

North Dakota form to file:

- Resident, part-year, and nonresident: Form ND-1 (Individual Income Tax Return).
- Part-year and nonresident: Schedule ND-1NR (Tax Calculation for Nonresidents and Part-Year Residents)—attachment to Form ND-1.

Return due date: April 15

Extension form. Form 101 (Application for Extension of Time to File a North Dakota Tax Return).

Allowable extension: An extension of time to file a taxpayer's federal return is recognized for North Dakota purposes. If there is no federal extension, file Form 101 to request an extension of time to file (Form 101 is not an automatic extension). Use Form ND-1EXT (Individual Extension Payment Voucher) to make a payment.

Reciprocity agreements. Minnesota and Montana. Minnesota residents are not required to file a North Dakota return if 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 only North Dakota source of income is wages.

OHIO

Website: <https://tax.ohio.gov>



Tax assistance: 800-282-1780

2022 Quick Tax Method—For Taxable Income of:

| | | | | | | |
|---------------------------|------------------|---|--------|-------|----------|-------|
| All Filing Statuses | \$ 0 – 26,050 | × | 0.000% | minus | \$ 0.00 | = Tax |
| | 26,051 – 46,100 | × | 2.765% | minus | 359.59 | = Tax |
| | 46,101 – 92,150 | × | 3.226% | minus | 572.11 | = Tax |
| | 92,151 – 115,300 | × | 3.688% | minus | 997.85 | = Tax |
| | 115,301 and over | × | 3.990% | minus | 1,346.05 | = Tax |

Filing requirements. Residents and part-year residents are required to file unless one of the following exceptions applies:

- Ohio AGI is less than or equal to \$0.
- The total of the taxpayer's senior citizen credit, lump-sum distribution credit and joint filing credit is equal to or exceeds his income tax liability and he is not liable for school district income tax.
- The taxpayer's exemption amount is the same as or more than his Ohio AGI.

Nonresidents are required to file if they have Ohio-sourced income.

Ohio form to file:

- Resident, part-year, and nonresident: Form IT 1040 (Individual Income Tax Return).
- Part-year and nonresidents: Schedule D (Nonresident/Part-Year Resident Credit) (Form IT 1040, page 4).

Return due date: April 15

Extension form. Ohio does not have a separate extension form.