

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.

2022 NYC Quick Tax Method—for Taxable Income of:

Single, MFS	\$	0 –	12,000 ×	3.078%	minus	\$	0.00 =	Tax
		12,001 –	25,000 ×	3.762	minus	82.00 =	Tax	
		25,001 –	50,000 ×	3.819	minus	96.00 =	Tax	
		50,001 and over	×	3.876	minus	125.00 =	Tax	
MFJ, QSS	\$	0 –	21,600 ×	3.078%	minus	\$	0.00 =	Tax
		21,601 –	45,000 ×	3.762	minus	148.00 =	Tax	
		45,001 –	90,000 ×	3.819	minus	173.00 =	Tax	
		90,001 and over	×	3.876	minus	225.00 =	Tax	
HOH	\$	0 –	14,400 ×	3.078%	minus	\$	0.00 =	Tax
		14,401 –	30,000 ×	3.762	minus	98.00 =	Tax	
		30,001 –	60,000 ×	3.819	minus	116.00 =	Tax	
		60,001 and over	×	3.876	minus	150.00 =	Tax	

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.

- 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%
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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 2021.

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

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.