

## 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 Income  
S = Single return  
J = Joint return  
M = Married  
MFS=Married filing separately

HOH = Head of household  
CU = Civil Union  
W = Qualifying Widow(er) / Surviving Spouse (spouse died during tax year)  
WWD = Widow(er) with dependent child  
D = Dependent

State	Filing Requirements for Nonresidents	Personal Exemption	Standard Deduction
<a href="#">Alabama</a>	Nonresidents must file if gross income from state sources exceeds allowable prorated personal exemption. Part-year residents must file if they meet the filing thresholds during the time they are residents. Dependents who are full-year or part-year residents must file if gross income meets the threshold amount.	S, MFS: \$1,500 J, HOH: \$3,000 D:\$300 (AGI ≥100,001), \$500 (AGI \$20,001-\$100,000), \$1,000 (AGI ≤ \$20,000)	\$2,000 up to \$2,500 if filing status is single; \$2,000 up to \$3,750 if filing status is married filing separately; \$4,000 up to \$7,500 if filing status is married filing jointly; and \$2,000 up to \$4,700 if filing status is head of family.
<a href="#">Alaska</a>	<b>No individual income tax.</b>		
<a href="#">Arizona</a>	Nonresidents must file if Arizona AGI is \$11,000 or more (joint return) / \$5,500 (all others), <b>or</b> if 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	No personal exemptions, beginning with the 2019 tax year.	S, MFS: \$12,200 J: \$24,400 HOH: \$18,350
<a href="#">Arkansas</a>	Non-residents or part-year residents who received income from Arkansas sources must file regardless of the amount of income received.	Tax Credits allowed instead of exemptions.	S, MFS, HOH, W: \$2,200 J: \$4,400
<a href="#">California</a>	Nonresidents must file a return if California source gross income if the income exceeds the filing requirement amounts (ranges from \$18,241 for single under 65, 0 dependents; to \$65,695 for 2 spouses over 65 with ≥2 dependents).	Tax credits allowed instead of exemptions.	S, MFS, RDPFS: \$4,537 J, MDP filing J, W, HOH: \$9,074

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<a href="#">Colorado</a>	Nonresidents must file a return if they have Colorado source income <b>and</b> : 1) they are required to file a federal income tax return, <b>or</b> 2) they have a Colorado income tax liability for the year.	Same as federal.	Same as federal.
<a href="#">Connecticut</a>	A nonresident or part-year resident meets the <i>gross income filing requirement test</i> if his or her total income for the year exceeds:  S: \$15,000 MFS: \$12,000 HOH: \$19,000 J, W: \$24,000	Amounts used in gross income test:  S: \$15,000 MFS: \$12,000 HOHL \$19,000 J, W: \$24,000  Incorporates standard deduction Amounts reduced by \$1,000 for each \$1,000 of Connecticut AGI over:  \$30,000 (S) \$24,000 (MFS) \$48,000 (J, W) \$38,000 (HOH)	No standard deduction.
<a href="#">Delaware</a>	Nonresidents must file a return if they have any gross income during the tax year from sources within Delaware.	Tax credits allowed instead of exemptions.	S, CU, HOH: \$3,250 J: \$6,500 (additional standard deduction of \$2,500 for each of >65 or blind)
<a href="#">District of Columbia</a>	Tax applies <b>only to residents</b>	Same as federal.	Same as federal
<a href="#">Florida</a>	<b>No individual income tax</b>		
<a href="#">Georgia</a>	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 return.	MFS: \$3,700 J: \$7,400 Others: \$2,700  \$3,000 per dependent.	S, HOH: \$2,300 J: \$3,000 MFS: \$1,500 Additional \$1,300 for blind and/or >65

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<a href="#">Hawaii</a>	<p>Nonresident individuals must file if they receive more than the following amounts of gross income subject to taxation:</p> <table border="1"> <thead> <tr> <th>Status</th> <th>&lt;65</th> <th>≥ 65</th> </tr> </thead> <tbody> <tr> <td>S</td> <td>\$3,344</td> <td>\$4,488</td> </tr> <tr> <td>MFS</td> <td>\$3,344</td> <td>\$4,488</td> </tr> <tr> <td>HOH</td> <td>\$4,356</td> <td>\$5,500</td> </tr> <tr> <td>WWD</td> <td>\$5,544</td> <td>\$6,688</td> </tr> <tr> <td>J</td> <td>\$6,688</td> <td>\$7,832 (one) \$8,976 (both)</td> </tr> </tbody> </table>	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.	S, MFS: \$2,000 J, W: \$4,400 HOH: \$2,920
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)																			
<a href="#">Idaho</a>	Nonresidents must file an Idaho income tax return if their gross income from Idaho sources is more than \$2,500.	Same as federal.	Same as federal																		
<a href="#">Illinois</a>	Nonresidents must file an IL-1040 and schedule NR if they earned enough taxable income from Illinois sources to have any tax liability.	<p>\$2,225 for each exemption claimed on federal return, plus \$1,000 for each person ≥65 and each person legally blind.</p> <p>Taxpayer GI &gt; \$500,000, J or &gt;\$250,000, S, MFS, HOH: no personal exemptions.</p>	None																		
<a href="#">Indiana</a>	Nonresident receiving income from Indiana sources must file a return unless the 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.	None																		

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<a href="#">Iowa</a>	Nonresidents must file an Iowa income tax return if their net income from Iowa sources (line 26 of the IA 126) is \$1,000 or more.	No exemptions.	S: \$2,080 J: \$7,500 S: \$3,750 HOH: \$5,500
<a href="#">Kansas</a>	Nonresidents must file a Kansas tax return if they have any income from Kansas sources.	\$2,250 per exemption. HOH gets an extra exemption of \$2,250.	S: \$3,000, MFS: \$3,750, J: \$7,500, HOH: \$5,500,  plus, another \$850 for each of <u>&gt;65</u> and blind
<a href="#">Kentucky</a>	Notwithstanding any other provision of this subsection, an individual having, for the taxable year, gross income from self-employment exceeding the threshold amount determined under <a href="#">KRS 141.066</a> shall file a return.	No exemptions.	\$2,590 for all returns
<a href="#">Louisiana</a>	Any 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, or $\geq 65$ , or blind.	
<a href="#">Maine</a>	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).	\$4,200 each for taxpayer and spouse (joint filers only).  Exemption amount subject to phaseout for taxpayers with state AGI exceeding thresholds ranging from \$160,000 (MFS) to \$320,000 (J).	Same as federal except amount is subject to phaseout for taxpayers with state AGI exceeding: <ul style="list-style-type: none"> <li>• S, MFS: \$80,000;</li> <li>• HOH: \$120,000</li> <li>• J, W: \$160,000</li> </ul>

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<a href="#">Maryland</a>	Nonresidents must file if they have Maryland income and are required to file a federal return	<p><b>Single or Married Filing Separately:</b>            \$3,200 for each exemption if federal AGI is \$0-\$100,000;            \$1,600 for each exemption if federal AGI is \$100,001-\$125,000;            \$800 for each exemption if federal AGI is \$125,001-\$150,000;            \$0 for each exemption if federal AGI is \$150,001 or more.</p> <p><b>Joint, Head of Household, or Qualifying Widow(er):</b>            \$3,200 for each exemption if federal AGI is \$0-\$150,000;            \$1,600 for each exemption if federal AGI \$150,001-\$175,000;            \$800 for each exemption if federal AGI is \$175,001-\$200,000;            \$0 for each exemption if federal AGI is \$200,001 or more.</p> <p>Additional exemption equal to:</p> <ul style="list-style-type: none"> <li>• \$1,000 for each taxpayer who is 65 or older;</li> <li>• \$1,000 for each taxpayer who is blind; and</li> <li>• Up to \$3,200 for any dependent who is 65 or older.</li> </ul>	<p>S, MFS: \$1,500 to \$2,250; or            MFJ, HOH, W: \$3,000 up to \$4,500</p> <p>15% of state AGI limitation</p>
<a href="#">Massachusetts</a>	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.	<p>S, MFS: \$4,400            HOH: \$6,800            J: \$8,800;            Plus \$700 each for over 65, \$2,200 each for blind; 1,000 for each dependent.</p>	None.

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State	Filing Requirements for Nonresidents	Personal Exemption	Standard Deduction
<a href="#">Michigan</a>	Nonresidents must file a return if any income is attributable to Michigan sources.	The greater of an inflation-adjusted amount or a statutory amount (\$4,050 for 2019), plus additional exemptions for taxpayers who are deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled, or qualified disabled veterans.	None
<a href="#">Minnesota</a>	Nonresidents whose Minnesota gross income is \$12,200 or more must file a return.	The federal personal exemption - \$4,250 per exemption - subject to a phase-out beginning with Minnesota AGI of - S: \$194,000 J, W: \$291,950 HOH: \$243,300	J: \$24,400 S: \$12,200 HOH: \$18,350  Reduced if income exceeds \$194,650; or \$97,325, for a married taxpayer filing a separate return.
<a href="#">Mississippi</a>	Nonresidents with Mississippi income, other than gambling income, must file.	S: \$6,000 HOH: \$9,500 J, MFS, W*: \$12,000 Each D, > 65, or blind: \$1,500 For nonresidents, these are prorated by ratio of Miss. Income to all income.	S, MFS: \$2,300 HOH: \$3,400 J, W: \$4,600
<a href="#">Missouri</a>	Nonresidents with \$600 or more in Missouri income and who are required to file a federal return must file a Missouri return.	Resident taxpayer with Missouri AGI ≤\$20,000 is allowed an additional \$500 personal exemption deduction and an additional \$500 deduction for his or her spouse, if the taxpayer is entitled to a personal exemption deduction for federal income tax purposes and his or her spouse's Missouri AGI ≤\$20,000.	Same as federal:

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State	Filing Requirements for Nonresidents	Personal Exemption	Standard Deduction																						
<a href="#">Montana</a>	<p>All taxpayers must file a Montana individual income tax return if they have Montana source income and their federal gross income, excluding unemployment compensation, is equal to or greater than following:</p> <table border="1"> <thead> <tr> <th>Filing Status</th> <th>Age</th> <th>Threshold</th> </tr> </thead> <tbody> <tr> <td rowspan="2">S, MFS</td> <td>&lt; 65</td> <td>\$4,710</td> </tr> <tr> <td>≥ 65</td> <td>\$7,220</td> </tr> <tr> <td rowspan="2">HOH</td> <td>&lt; 65</td> <td>\$9,420</td> </tr> <tr> <td>≥ 65</td> <td>\$11,930</td> </tr> <tr> <td>J-both spouses</td> <td>&lt; 65</td> <td>\$9,420</td> </tr> <tr> <td>J- one spouse</td> <td>≥ 65</td> <td>\$11,930</td> </tr> <tr> <td>J-both spouses</td> <td>≥ 65</td> <td>\$14,440</td> </tr> </tbody> </table>	Filing Status	Age	Threshold	S, MFS	< 65	\$4,710	≥ 65	\$7,220	HOH	< 65	\$9,420	≥ 65	\$11,930	J-both spouses	< 65	\$9,420	J- one spouse	≥ 65	\$11,930	J-both spouses	≥ 65	\$14,440	\$2,510 each for self, spouse, dependents, over 65 and blind.	<p>S, MFS: \$2,000 - \$4,710                      J, HOH, W: \$4,180 -\$9,420</p> <p>20% of state AGI limitation with the above minimum/maximums.</p>
Filing Status	Age	Threshold																							
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HOH	< 65	\$9,420																							
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J-both spouses	< 65	\$9,420																							
J- one spouse	≥ 65	\$11,930																							
J-both spouses	≥ 65	\$14,440																							
<a href="#">Nebraska</a>	Nonresidents must file if they have state source income and are required to file federal return and report federal liability, or if taxpayer has \$5,000 or more of state adjustments to federal AGI.	No exemptions.	<p>S, MFS: \$6,750                      HOH: \$9,900                      J, W: \$13,500                      ≥ 65, or blind: \$8,050-\$18,700</p>																						
<a href="#">Nevada</a>	No individual income tax																								
<a href="#">New Hampshire</a>	Income tax only on interest and dividends paid to residents (5% rate)	<p>J, MFS, S, W: \$2,400                      Plus \$1,200 if ≥ 65, disabled, or blind</p>																							
<a href="#">New Jersey</a>	<p>Nonresidents who receive income from New Jersey sources and have gross income from <i>all</i> sources that exceeds the minimum filing threshold must file a nonresident return (NJ-1040NR). The minimum filing threshold is:</p> <p>S, M or CU FS: \$10,000                      J, HOH, W or surviving CU partner: \$20,000</p>	<p>Self, spouse or CU partner, 65 or over, blind or disabled, dependents under 22 attending college = \$1,000 each.</p> <p>Qualified dependent children and other dependents = \$1,500 each.</p>	None																						

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<a href="#">New Mexico</a>	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.	Exemption allowed equal to exemption amount claimed on federal return.  There is an additional \$2,500 exemption for taxpayers whose federal AGI is:  S: \$33,667 or less MFS: \$27,500 or less J, W, HOH: \$55,000 or less.	Same as federal								
<a href="#">New York</a>	Nonresidents must file a return if New York Source income and New York AGI exceeds their New York standard deduction.	No personal exemption for self and spouse; dependent exemption of \$1,000 per dependent.	S and claimed as a D by another taxpayer: \$3,100 S who cannot be claimed as a D; MFS: \$8,000 J; WWD: \$16,050 HOH: \$11,200								
<a href="#">North Carolina</a>	Nonresidents must file if gross income exceeds standard deduction.	No Exemptions.	S, MFS: \$8,750 J, WWD: \$17,500 HOH: \$14,000								
<a href="#">North Dakota</a>	A nonresident of North Dakota who has a federal income tax filing requirement and has any gross income from North Dakota sources is generally required to file a return.	Same as federal.	Same as federal.								
<a href="#">Ohio</a>	Nonresidents with Ohio-sourced income must file unless taxpayer lives in a border state and income is solely from a non-related employer.	<table border="1"> <thead> <tr> <th>Ohio AGI</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>≤\$40,000</td> <td>\$2,350</td> </tr> <tr> <td>&gt;\$40,000, ≤\$80,000</td> <td>\$2,100</td> </tr> <tr> <td>&gt;\$80,000</td> <td>\$1,850</td> </tr> </tbody> </table>	Ohio AGI	Exemption	≤\$40,000	\$2,350	>\$40,000, ≤\$80,000	\$2,100	>\$80,000	\$1,850	None.
Ohio AGI	Exemption										
≤\$40,000	\$2,350										
>\$40,000, ≤\$80,000	\$2,100										
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<a href="#">Oklahoma</a>	Every nonresident with gross income from Oklahoma sources of \$1,000 or more is required to file an Oklahoma income tax return.	\$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 $\geq 65$ and whose federal AGI is: S: $\leq$ \$15,000 J: $\leq$ \$25,000 MFS: $\leq$ \$12,500 HOH: $\leq$ \$19,000	S, MFS: \$6,350 J, W: \$12,700 HOH: \$9,350																
<a href="#">Oregon</a>	Nonresidents must file an Oregon return if their filing status and Oregon gross income are as follows  <table border="1" data-bbox="285 792 800 1154"> <thead> <tr> <th>Filing Status is</th> <th>and Oregon gross Income is more than</th> </tr> </thead> <tbody> <tr> <td>Single</td> <td>&lt;65: \$6,230 <math>\geq 65</math>: \$7,430</td> </tr> <tr> <td>Married</td> <td>&lt;65: \$12,460 <math>\geq 65</math> (one): \$13,460 <math>\geq 65</math> (both): \$14,460</td> </tr> <tr> <td>HOH</td> <td>&lt;65: \$7,775 <math>\geq 65</math>: \$8,975</td> </tr> <tr> <td>Qual. Widow(er)</td> <td>&lt;65: \$8,655 <math>\geq 65</math>: \$9,665</td> </tr> </tbody> </table>	Filing Status is	and Oregon gross Income is more than	Single	<65: \$6,230 $\geq 65$ : \$7,430	Married	<65: \$12,460 $\geq 65$ (one): \$13,460 $\geq 65$ (both): \$14,460	HOH	<65: \$7,775 $\geq 65$ : \$8,975	Qual. Widow(er)	<65: \$8,655 $\geq 65$ : \$9,665	No Exemptions.	<table border="1" data-bbox="1304 727 1665 829"> <tbody> <tr> <td>Single</td> <td>\$2,175</td> </tr> <tr> <td>HOH:</td> <td>\$3,500</td> </tr> <tr> <td>Qual. Widow(er)</td> <td>\$4,350</td> </tr> </tbody> </table>	Single	\$2,175	HOH:	\$3,500	Qual. Widow(er)	\$4,350
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Single	<65: \$6,230 $\geq 65$ : \$7,430																		
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<a href="#">Pennsylvania</a>	Nonresidents must file a tax return if they received more than \$33 of PA gross taxable income.	No Exemptions.	None																
<a href="#">Rhode Island</a>	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.	\$4,100 for each personal and dependent exemption claimed on federal return, reduced if AGI exceeds \$203,850.	S, MFS: \$ 8,750 J, W: \$17,500 HOH: \$13,100																

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<a href="#">South Carolina</a>	Nonresidents must file if South Carolina gross income exceeds than the personal exemption amount provided in Internal Revenue Code Section 151(d).	\$4,190 for each dependent.	Same as federal
<a href="#">South Dakota</a>	<b>No state income tax</b>		
<a href="#">Tennessee</a>	Income tax only on interest and dividends (6% rate); imposed only on full or partial-year residents.	S, MFS: \$1,250 J: \$2,500	
<a href="#">Texas</a>	<b>No state income tax</b>		
<a href="#">Utah</a>	Nonresidents with income from Utah sources who must file a federal return must file a Utah return.	No exemptions.	None
<a href="#">Vermont</a>	Nonresidents must file a return in Vermont if they are required to file a federal return and 1) earned or received $\geq$ \$100 in Vermont income OR 2) received gross income from Vermont sources of $>$ \$1,000 as a nonresident.	Same as federal.	Federal amount if used on federal return; calculation of Vermont tax starts with federal taxable income- S, MFS: \$6,150 HOH: \$9,200 J, W: \$12,300 Additional \$1,000 if taxpayer or taxpayer's spouse $\geq$ 65, or blind
<a href="#">Virginia</a>	Nonresidents with Virginia AGI at or above the below filing thresholds must file a return.  S, MFS, M & spouse has no income: \$11,950; J, \$23,900	\$930 per exemption for self, spouse, dependents; plus \$800 for each of self or spouse over 65 and/or blind.	If did not claim itemized deductions on federal return: S, HOH, MFS, M and spouse has no income from any source: \$3,000 J: \$6,000
<a href="#">Washington</a>	<b>No state income tax</b>		
<a href="#">West Virginia</a>	Nonresidents must file a return if their state AGI exceeds their allowable deduction of \$2,000 per exemption or \$500 (zero exemptions) for personal exemptions.	\$2,000 per exemption or \$500 if no exemptions claimed).	None
<a href="#">Wisconsin</a>	Nonresidents are required to file a Wisconsin income tax return if their Wisconsin gross income (or combined gross income of self and spouse) is \$2,000 or more.	\$700 per exemption, plus \$250 each for self and spouse if $\geq$ 65.	Ranges from \$ 0 to \$21,110 based on income and filing status (the lower the income, the higher the deduction).
<a href="#">Wyoming</a>	<b>No state income tax</b>		

*Information detailed above is intended as a starting point. State calculations may require additional analysis for nonresidents including the potential proration of any deduction/exemption amounts. Please consult your tax advisor with any questions.*