

STATE PERSONAL INCOME TAXES: FEDERAL STARTING POINTS

(as of January 1, 2007)

STATE	Relation to Internal Revenue Code	Tax Base
ALABAMA	---	---
ALASKA	no state income tax	
ARIZONA	1/1/06	federal adjusted gross income
ARKANSAS	---	---
CALIFORNIA	1/1/05	federal adjusted gross income
COLORADO	Current	federal taxable income
CONNECTICUT	Current	federal adjusted gross income
DELAWARE	Current	federal adjusted gross income
FLORIDA	no state income tax	
GEORGIA	1/1/06	federal adjusted gross income
HAWAII	12/31/05	federal adjusted gross income
IDAHO	1/1/06	federal taxable income
ILLINOIS	Current	federal adjusted gross income
INDIANA	1/1/06	federal adjusted gross income
IOWA	1/1/06	federal adjusted gross income
KANSAS	Current	federal adjusted gross income
KENTUCKY	12/31/04	federal adjusted gross income
LOUISIANA	Current	federal adjusted gross income
MAINE	12/31/05	federal adjusted gross income
MARYLAND	Current	federal adjusted gross income
MASSACHUSETTS	Current	federal adjusted gross income
MICHIGAN	Current (a)	federal adjusted gross income
MINNESOTA	5/18/06	federal taxable income
MISSISSIPPI	---	---
MISSOURI	Current	federal adjusted gross income
MONTANA	Current	federal adjusted gross income
NEBRASKA	2/14/07	federal adjusted gross income
NEVADA	no state income tax	
NEW HAMPSHIRE	on interest & dividends only	
NEW JERSEY	---	---
NEW MEXICO	Current	federal adjusted gross income
NEW YORK	Current	federal adjusted gross income
NORTH CAROLINA	1/1/06	federal taxable income
NORTH DAKOTA	Current	federal taxable income
OHIO	Current	federal adjusted gross income
OKLAHOMA	Current	federal adjusted gross income
OREGON	Current	federal taxable income
PENNSYLVANIA	---	---
RHODE ISLAND	6/3/01	federal adjusted gross income
SOUTH CAROLINA	12/31/05	federal taxable income
SOUTH DAKOTA	no state income tax	
TENNESSEE	on interest & dividends only	
TEXAS	no state income tax	
UTAH	Current	federal taxable income
VERMONT	1/1/05	federal taxable income
VIRGINIA	12/31/05	federal adjusted gross income
WASHINGTON	no state income tax	
WEST VIRGINIA	1/1/06	federal adjusted gross income
WISCONSIN	12/31/04	federal adjusted gross income
WYOMING	no state income tax	
DIST. OF COLUMBIA	Current	federal adjusted gross income

Source: Compiled by the Federation of Tax Administrators from various sources.

--- state does not employ a federal starting point. Current indicates state has adopted IRC as currently in effect. Dates indicate state has adopted IRC as ammended to that date. (a) or 1/1/99, taxpayer's option.