

STATE PERSONAL INCOME TAXES: FEDERAL STARTING POINTS

(as of January 1, 2019)

STATE	Relation to Federal Internal Revenue Code	Federal Tax Base Used as Starting Point to Calculate State Taxable Income
ALABAMA	---	---
ALASKA	no state income tax	---
ARIZONA	1/1/17	adjusted gross income
ARKANSAS	---	---
CALIFORNIA	1/1/15	adjusted gross income
COLORADO	Current	taxable income
CONNECTICUT	Current	adjusted gross income
DELAWARE	Current	adjusted gross income
FLORIDA	no state income tax	---
GEORGIA	2/9/18	adjusted gross income
HAWAII	2/9/18	adjusted gross income
IDAHO	12/21/17	taxable income
ILLINOIS	Current	adjusted gross income
INDIANA	2/11/18	adjusted gross income
IOWA	3/24/18 (a)	adjusted gross income
KANSAS	Current	adjusted gross income
KENTUCKY	12/31/17	adjusted gross income
LOUISIANA	Current	adjusted gross income
MAINE	3/23/18	adjusted gross income
MARYLAND	Current	adjusted gross income
MASSACHUSETTS	1/1/05	adjusted gross income
MICHIGAN	Current (b)	adjusted gross income
MINNESOTA	12/16/16	taxable income
MISSISSIPPI	---	---
MISSOURI	Current	adjusted gross income
MONTANA	Current	adjusted gross income
NEBRASKA	Current	adjusted gross income
NEVADA	no state income tax	---
NEW HAMPSHIRE	on interest & dividends only	---
NEW JERSEY	---	---
NEW MEXICO	Current	adjusted gross income
NEW YORK	Current	adjusted gross income
NORTH CAROLINA	2/9/18	adjusted gross income
NORTH DAKOTA	Current	taxable income
OHIO	3/30/17	adjusted gross income
OKLAHOMA	Current	adjusted gross income
OREGON	12/31/17	taxable income
PENNSYLVANIA	---	---
RHODE ISLAND	Current	adjusted gross income
SOUTH CAROLINA	3/9/18	taxable income
SOUTH DAKOTA	no state income tax	---
TENNESSEE	on interest & dividends only	---
TEXAS	no state income tax	---
UTAH	Current	adjusted gross income
VERMONT	12/31/17	adjusted gross income
VIRGINIA	2/9/18	adjusted gross income
WASHINGTON	no state income tax	---
WEST VIRGINIA	12/31/17	adjusted gross income
WISCONSIN	12/31/17	adjusted gross income
WYOMING	no state income tax	---
DIST. OF COLUMBIA	Current	adjusted gross income

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

Note: Includes all legislation enacted through January 1, 2019. The TCJA was signed into law on December 22, 2017, and the Bipartisan Budget Act revising many expired tax breaks was sign on February 9, 2018. A conformity date before these dates would not incorporate those changes.

--- 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) Iowa will use a conformity to Current IRC for tax years beginning in 2020.

(b) Michigan's taxpayers can choose to use either current or 1/1/2018 federal law.