

STATE CORPORATE 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	Current	Taxable Income
ARIZONA	1/1/17	Net Taxable Income
ARKANSAS	---	---
CALIFORNIA	1/1/15	Taxable Income
COLORADO	Current	Net Taxable Income
CONNECTICUT	Current	Taxable Income
DELAWARE	Current	Net Taxable Income
FLORIDA	1/1/18	Net Taxable Income
GEORGIA	2/9/18	Net Taxable Income
HAWAII	2/9/18	Taxable Income
IDAHO	12/21/17	Net Taxable Income
ILLINOIS	Current	Net Taxable Income
INDIANA	2/11/18	Taxable Income
IOWA (b)	3/24/19	Net Taxable Income
KANSAS	Current	Net Taxable Income
KENTUCKY	12/31/17	Taxable Income
LOUISIANA	Current	Taxable Income
MAINE	3/23/18	Net Taxable Income
MARYLAND	Current	Net Taxable Income
MASSACHUSETTS	Current	Taxable Income
MICHIGAN	1/1/18	Net Taxable Income
MINNESOTA	12/16/16	Taxable Income
MISSISSIPPI	---	---
MISSOURI	Current	Net Taxable Income
MONTANA	Current	Taxable Income
NEBRASKA	Current	Net Taxable Income
NEVADA	no state income tax	---
NEW HAMPSHIRE	12/31/16	Taxable Income
NEW JERSEY	Current	Taxable Income
NEW MEXICO	Current	Taxable Income
NEW YORK	Current	Taxable Income
NORTH CAROLINA	2/9/18	Taxable Income (a)
NORTH DAKOTA	Current	Net Taxable Income
OHIO	CAT Tax, no state income tax	---
OKLAHOMA	Current	Taxable Income
OREGON	12/31/17	Taxable Income
PENNSYLVANIA	---	---
RHODE ISLAND	Current	Taxable Income
SOUTH CAROLINA	2/9/18	Net Taxable Income
SOUTH DAKOTA	no state income tax	---
TENNESSEE	Current	Taxable Income
TEXAS	1/1/07	Gross Income
UTAH	Current	Taxable Income
VERMONT	12/31/17	Net Taxable Income
VIRGINIA	2/9/18	Net Taxable Income
WASHINGTON	no state income tax	---
WEST VIRGINIA	12/31/17	Net Taxable Income
WISCONSIN	12.31/17	Taxable Income
WYOMING	no state income tax	---
DIST. OF COLUMBIA	Current	Gross Income

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

Notes:

--- 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 amended to that date.
Taxable Income - before NOL and Special Deductions [line 28], Net Taxable Income [line 30].
The TCJA was signed into law on December 22, 2017, and the Bipartisan Budget Act reviving many expired tax breaks was signed on February 9, 2018. A conformity date before these dates would not incorporate those changes.

(a) North Carolina Starting Point is Before NOL but after Special Deductions.

(b) Iowa will conform to Current IRC for tax years beginning in 2020.