

**STATE CORPORATE INCOME TAXES: FEDERAL STARTING POINTS**  
(as of January 1, 2023)

<b>STATE</b>	<b>Relation to Federal Internal Revenue Code</b>	<b>Federal Tax Base Used as Starting Point to Calculate State Taxable Income</b>
ALABAMA	Current	Taxable Income (a)
ALASKA	Current	Taxable Income
ARIZONA	1/1/22	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	1/1/22	Net Taxable Income
GEORGIA	1/1/22	Net Taxable Income
HAWAII	12/31/21	Taxable Income
IDAHO	1/1/22	Net Taxable Income
ILLINOIS	Current	Net Taxable Income
INDIANA	3/31/21	Taxable Income
IOWA	Current	Net Taxable Income
KANSAS	Current	Net Taxable Income
KENTUCKY	12/31/21	Taxable Income
LOUISIANA	Current	Taxable Income
MAINE	12/31/21	Net Taxable Income
MARYLAND	Current	Net Taxable Income
MASSACHUSETTS	Current	Taxable Income
MICHIGAN	1/1/18	Net Taxable Income
MINNESOTA	12/15/22	Taxable Income
MISSISSIPPI	---	---
MISSOURI	Current	Net Taxable Income
MONTANA	Current	Taxable Income
NEBRASKA	Current	Net Taxable Income
NEVADA	no state income tax	---
NEW HAMPSHIRE	12/31/18	Taxable Income
NEW JERSEY	Current	Taxable Income
NEW MEXICO	Current	Taxable Income
NEW YORK	Current	Taxable Income
NORTH CAROLINA	4/1/21	Taxable Income
NORTH DAKOTA	Current	Net Taxable Income
OHIO	CAT Tax, no state income tax	---
OKLAHOMA	Current	Taxable Income
OREGON	12/31/21	Taxable Income
PENNSYLVANIA	Current	Taxable Income
RHODE ISLAND	Current	Taxable Income
SOUTH CAROLINA	12/31/21	Net Taxable Income
SOUTH DAKOTA	no state income tax	---
TENNESSEE	Current	Taxable Income
TEXAS	1/1/07	Gross Income
UTAH	Current	Taxable Income
VERMONT	12/31/21	Net Taxable Income
VIRGINIA	12/31/21	Net Taxable Income
WASHINGTON	no state income tax	---
WEST VIRGINIA	12/31/21	Net Taxable Income
WISCONSIN	12/31/20	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].  
(a) Alabama Starting Point is Before NOL but after Special Deductions.