

**Table 7.13**  
**STATE PERSONAL INCOME TAXES: FEDERAL STARTING POINTS**  
**(As of January 1, 2014)**

| <i>State or other jurisdiction</i> | <i>Relation to Internal Revenue Code</i> | <i>Federal tax base used as a starting point to calculate state taxable income</i> |
|------------------------------------|--|--|
| Alabama .....                      | ...                                      | ...  |
| Alaska .....                       |  | No state income tax  |
| Arizona .....                      | 12/31/2007                               | Adjusted gross income  |
| Arkansas .....                     | ...                                      | ...  |
| California .....                   | 12/31/2004                               | Adjusted gross income  |
| Colorado .....                     | Current                                  | Taxable income   |
| Connecticut .....                  | Current                                  | Adjusted gross income  |
| Delaware .....                     | Current                                  | Adjusted gross income  |
| Florida .....                      |  | No state income tax  |
| Georgia .....                      | 1/2/2009                                 | Adjusted gross income  |
| Hawaii .....                       | 1/1/2009                                 | Adjusted gross income  |
| Idaho .....                        | 12/31/2008                               | Taxable income   |
| Illinois .....                     | Current                                  | Adjusted gross income  |
| Indiana .....                      | 12/31/2008                               | Adjusted gross income  |
| Iowa .....                         | 12/31/2008                               | Adjusted gross income  |
| Kansas .....                       | Current                                  | Adjusted gross income  |
| Kentucky .....                     | 12/30/2002                               | Adjusted gross income  |
| Louisiana .....                    | Current                                  | Adjusted gross income  |
| Maine .....                        | 1/1/2009                                 | Adjusted gross income  |
| Maryland .....                     | Current                                  | Adjusted gross income  |
| Massachusetts .....                | 12/31/2000                               | Adjusted gross income  |
| Michigan .....                     | Current (a)                              | Adjusted gross income  |
| Minnesota .....                    | 1/2/2009                                 | 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 and dividends only   |
| New Jersey .....                   | ...                                      | ...  |
| New Mexico .....                   | Current                                  | Adjusted gross income  |
| New York .....                     | Current                                  | Adjusted gross income  |
| North Carolina .....               | 1/1/2009                                 | Taxable income   |
| North Dakota .....                 | Current                                  | Taxable income   |
| Ohio .....                         | 3/21/2009                                | Adjusted gross income  |
| Oklahoma .....                     | Current                                  | Adjusted gross income  |
| Oregon .....                       | 1/2/2009                                 | Taxable income   |
| Pennsylvania .....                 | ...                                      | ...  |
| Rhode Island .....                 | Current                                  | Adjusted gross income  |
| South Carolina .....               | 1/1/2009                                 | Taxable income   |
| South Dakota .....                 |  | No state income tax  |
| Tennessee .....                    |  | On interest and dividends only   |
| Texas .....                        |  | No state income tax  |
| Utah .....                         | Current                                  | Adjusted gross income  |
| Vermont .....                      | 12/31/2007                               | Taxable income   |
| Virginia .....                     | 1/1/2009                                 | Adjusted gross income  |
| Washington .....                   |  | No state income tax  |
| West Virginia .....                | 1/1/2009                                 | Adjusted gross income  |
| Wisconsin .....                    | 12/30/2006                               | 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, January 2014.

**Key:**

... — State does not employ a federal starting point.  
 Current — Indicates state has adopted the Internal Revenue Code as currently in effect. Dates indicate state has adopted IRC as amended to that date.  
 (a) Michigan's taxpayers can choose to use either current or 1/1/1996 federal law.