

TABLE 7.18

State Personal Income Taxes: Federal Starting Points (As of January 1, 2018)

<i>State or other jurisdiction</i>	<i>Relation to Internal Revenue Code</i>	<i>Federal tax base used as starting point to calculate state taxable income</i>
Alabama	...	...
Alaska	..... No state income tax .....	.....
Arizona	1/1/2017	Adjusted gross income
Arkansas	...	...
California	1/1/2015	Adjusted gross income
Colorado	Current	Taxable income
Connecticut	Current	Adjusted gross income
Delaware	Current	Adjusted gross income
Florida	..... No state income tax .....	.....
Georgia	1/1/2017	Adjusted gross income
Hawaii	12/31/2016	Adjusted gross income
Idaho	1/1/2017	Taxable income
Illinois	Current	Adjusted gross income
Indiana	1/1/2016	Adjusted gross income
Iowa	1/1/2015	Adjusted gross income
Kansas	Current	Adjusted gross income
Kentucky	12/31/2015	Adjusted gross income
Louisiana	Current	Adjusted gross income
Maine	12/31/2016	Adjusted gross income
Maryland	Current	Adjusted gross income
Massachusetts	1/1/2005	Adjusted gross income
Michigan	Current (a)	Adjusted gross income
Minnesota	12/16/2016	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	1/1/2017	Adjusted gross income
North Dakota	Current	Taxable income
Ohio	2/14/2016	Adjusted gross income
Oklahoma	Current	Adjusted gross income
Oregon	12/31/2015	Taxable income
Pennsylvania	...	...
Rhode Island	Current	Adjusted gross income
South Carolina	12/31/2016	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	1/1/2016	Taxable income
Virginia	12/31/2016	Adjusted gross income
Washington	..... No state income tax .....	.....
West Virginia	12/31/2016	Adjusted gross income
Wisconsin	12/31/2016	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. February 2018.

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 1/1/2012 federal law.