

TAXES

Table 7.13
STATE PERSONAL INCOME TAXES: FEDERAL STARTING POINTS
(As of January 1, 2016)

<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.....	1/1/2015	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.....	1/1/2015	Adjusted gross income
Hawaii.....	12/31/2014	Adjusted gross income
Idaho.....	1/1/2015	Taxable income
Illinois.....	Current	Adjusted gross income
Indiana.....	1/1/2015	Adjusted gross income
Iowa.....	1/1/2015	Adjusted gross income
Kansas.....	Current	Adjusted gross income
Kentucky.....	12/31/2013	Adjusted gross income
Louisiana.....	Current	Adjusted gross income
Maine.....	12/31/2014	Adjusted gross income
Maryland.....	Current	Adjusted gross income
Massachusetts.....	1/1/2005	Adjusted gross income
Michigan.....	Current (a)	Adjusted gross income
Minnesota.....	12/31/2014	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.....	1/1/2015	Adjusted gross income
North Dakota.....	Current	Taxable income
Ohio.....	3/22/2013	Adjusted gross income
Oklahoma.....	Current	Adjusted gross income
Oregon.....	1/3/2013	Taxable income
Pennsylvania.....	...	...
Rhode Island.....	Current	Adjusted gross income
South Carolina.....	12/31/2014	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.....	1/1/2014	Taxable income
Virginia.....	1/2/2013	Adjusted gross income
Washington.....	...	No state income tax
West Virginia.....	12/31/2014	Adjusted gross income
Wisconsin.....	12/31/2013	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 2016.

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.