

Table 7.13
STATE PERSONAL INCOME TAXES: FEDERAL STARTING POINTS
(As of January 1, 2011)

<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	1/1/2010	Adjusted gross income
Arkansas .....	...	...
California	1/1/2009	Adjusted gross income
Colorado	Current	Taxable income
Connecticut	Current	Adjusted gross income
Delaware	Current	Adjusted gross income
Florida .....	...	No state income tax
Georgia	1/1/2010	Adjusted gross income
Hawaii	12/31/2009	Adjusted gross income
Idaho	1/1/2011	Taxable income
Illinois	Current	Adjusted gross income
Indiana	1/1/2010	Adjusted gross income
Iowa	1/1/2008	Adjusted gross income
Kansas	Current	Adjusted gross income
Kentucky	12/31/2006	Adjusted gross income
Louisiana	Current	Adjusted gross income
Maine	12/31/2010	Adjusted gross income
Maryland	Current	Adjusted gross income
Massachusetts	1/1/2005	Adjusted gross income
Michigan	Current (a)	Adjusted gross income
Minnesota	3/18/2010	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	5/1/2010	Taxable income
North Dakota	Current	Taxable income
Ohio	12/15/2010	Adjusted gross income
Oklahoma	Current	Adjusted gross income
Oregon	12/31/2009	Taxable income
Pennsylvania .....	...	...
Rhode Island	Current	Adjusted gross income
South Carolina	12/31/2009	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	1/1/2009	Taxable income
Virginia	1/22/2010	Adjusted gross income
Washington .....	...	No state income tax
West Virginia	1/1/2010	Adjusted gross income
Wisconsin	12/31/2008	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 2011.

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.