

Table 7.12
STATE PERSONAL INCOME TAXES: FEDERAL STARTING POINTS
(As of January 1, 2003)

<i>State or other jurisdiction</i>	<i>Relation to Internal Revenue Code</i>	<i>Tax base</i>
Alabama .....	...	...
Alaska	(a)	(a)
Arizona	3/20/06	Federal adjusted gross income
Arkansas .....	...	...
California	1/2/02	Federal adjusted gross income
Colorado	Current	Federal taxable income
Connecticut	Current	Federal adjusted gross income
Delaware	Current	Federal adjusted gross income
Florida	(a)	(a)
Georgia	1/2/06	Federal adjusted gross income
Hawaii	1/1/06	Federal taxable income
Idaho	1/2/06	Federal taxable income
Illinois	Current	Federal adjusted gross income
Indiana	1/2/06	Federal adjusted gross income
Iowa	2/1/06	Federal adjusted gross income
Kansas	Current	Federal adjusted gross income
Kentucky	1/1/06	Federal adjusted gross income
Louisiana	Current	Federal adjusted gross income
Maine	3/16/06	Federal adjusted gross income
Maryland	Current	Federal adjusted gross income
Massachusetts	Current	Federal adjusted gross income
Michigan	Current (b)	Federal adjusted gross income
Minnesota	3/16/06	Federal taxable income
Mississippi .....	...	...
Missouri	Current	Federal adjusted gross income
Montana	Current	Federal adjusted gross income
Nebraska	4/20/06	Federal adjusted gross income
Nevada	(a)	(a)
New Hampshire	(c)	(c)
New Jersey .....	...	...
New Mexico	Current	Federal adjusted gross income
New York	Current	Federal adjusted gross income
North Carolina	1/2/05	Federal taxable income
North Dakota	Current	Federal taxable income
Ohio	Current	Federal adjusted gross income
Oklahoma	Current	Federal adjusted gross income
Oregon	Current	Federal taxable income
Pennsylvania .....	...	...
Rhode Island	6/4/05	Federal liability
South Carolina	1/1/06	Federal taxable income
South Dakota	(a)	(a)
Tennessee	(c)	(c)
Texas	(a)	(a)
Utah	Current	Federal taxable income
Vermont	Current	Federal taxable income
Virginia	1/1/06	Federal adjusted gross income
Washington	(a)	(a)
West Virginia	3/15/06	Federal adjusted gross income
Wisconsin	1/1/04	Federal adjusted gross income
Wyoming	(a)	(a)
Dist. of Columbia	Current	Federal adjusted gross income

Source: Compiled by the Federation of Tax Administrators from various sources, January 2003.

Key:

... — State does not employ a Federal starting point.

Current — Indicates state has adopted the Internal Revenue Code as cur-

rently in effect. Dates indicate state has adopted the IRC as amended to that date.

(a) No state income tax.

(b) Or 1/1/99, taxpayer's option.

(c) On interest and dividends only.