States’ Conformity to the Internal Revenue Code (IRC) (as it relates to the computation of taxable income)

As of March 7, 2022

- 23 states that automatically conform to the IRC as the IRC is amended. (Rolling Conformity): AK, AL, CO, CT, DC, DE, IA, IL, KS, LA, MD, MI, MO, MT, ND, NE, NM, NY, OK, OR, RI, TN, UT

- 19 states that conform to the IRC as of a specific date (Static or Fixed Conformity): AZ, CA, FL, GA, HI, ID, IN, KY, ME, MN, NC, NH, OH, SC, TX, VA, VT, WI, WV

- 3 states with rolling conformity rules for corporate and fixed conformity on some or all items for non-corporate taxpayers (MA, NJ, PA)

- 2 states lacking general conformity to the IRC (Specific Conformity) (AR, MS)

- 4 states with no personal or corporate income tax and conformity not applicable (NV, SD, WA, WY)