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

As of May 17, 2023

- **24 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, VA

- **18 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, 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)**