

Table 24: State Personal Income Tax Linkages to Federal Law as of January 1, 2012

No Personal Income Tax	No Federal Linkage	Automatically Linked to FAGI*	Linked to FAGI* at a Point in Time	Automatically Linked to Federal Taxable Income	Linked to Federal Taxable Income at a Point in Time	Linked to Federal Tax Liability
Alaska	Alabama	Connecticut	Arizona	Colorado (3)	Idaho (4)	None
Florida	Arkansas	Delaware	California	North Dakota	Minnesota	
Nevada	Mississippi	Illinois	Georgia		North Carolina	
South Dakota	New Hampshire (1)	Kansas	Hawaii		South Carolina	
Texas	New Jersey	Louisiana	Indiana		Vermont	
Washington	Pennsylvania	Maryland	Iowa			
Wyoming	Tennessee (1)	Michigan (2)	Kentucky			
		Missouri	Maine			
		Montana	Massachusetts			
		Nebraska	Virginia			
		New Mexico	West Virginia			
		<i>New York</i>	Wisconsin			
		Ohio				
		Oklahoma				
		Oregon				
		Rhode Island				
		Utah				

* Federal adjusted gross income.

(1) Tax on certain sources of unearned income only.

(2) Michigan provides for the option of linking to FAGI as of 1/1/96.

(3) Requires add-back of deduction for state income taxes.

(4) Linked to exemptions and certain deductions, not directly to taxable income.

Source: NYS Department of Taxation and Finance, Office of Tax Policy Analysis.