Connection to Federal Income Tax Laws

Simplicity - Policy Control

		Connection Type			
		Static	Rolling		
Starting Point	AGI / Line 28	Static & AGI / Line 28	Rolling & AGI / Line 28		
Startin	Taxable Income	Static & Taxable Income	Rolling & Taxable Income		

Personal Income Tax:

Adjusted Gross Income (AGI) Taxable Income Other

Corporation Income Tax:

Line 28: Income before NOLs and Special Deductions Line 30: Taxable Income Other

STATE	PERSONAL INCO	ME TAXES: CONI	NECTION TYPE	
			PIT % of 2019	PIT % of 2018
Relation to Federal IRC	Starting Point	State	State Taxes	S&L Taxes
		Connecticut	47%	32%
		Delaware	38%	31%
		D.C.	26%	26%
		Illinois	39%	20%
	Federal Adjusted	lowa	39%	25%
		Kansas	38%	23%
		Lousiana	33%	16%
		Maryland	43%	38%
	-	Michigan	34%	24%
Delline Deserves et	Gross Income	Missouri	50%	29%
Rolling Reconnect		Montana	45%	29%
		Nebraska	44%	23%
		New Mexico	21%	14%
		New York	59%	35%
		Oklahoma	33%	23%
		Rhode Island	37%	22%
		Utah	50%	31%
		Colorado	51%	25%
	Federal Taxable	North Dakota	8%	6%
	Income	Oregon	71%	43%
1/1/2005		Massachusetts	54%	34%
1/1/2015		California	53%	35%
12/31/2017		Wisconsin	44%	28%
12/31/2018		Hawaii	31%	23%
12/31/2018		Kentucky	36%	34%
12/31/2018		Maine	37%	22%
12/31/2018		Minnesota	44%	33%
3/30/2018	Adjusted Gross Income Federal Taxable	Ohio	31%	27%
12/31/2018		Vermont	25%	21%
12/31/2018		Virginia	57%	33%
12/31/2018		West Virginia	35%	26%
1/1/2019		Arizona	29%	17%
1/1/2019		Georgia	49%	28%
1/1/2019		Indiana	30%	24%
5/1/2020		North Carolina	45%	30%
12/31/2018		South Carolina	42%	24%
1/1/2019		Idaho	34%	27%
_, _,	Income	Alabama	36%	23%
		Arkansas	29%	23%
	Non-federal	Mississippi	24%	17%
	Non-rederar	New Jersey	41%	23%
		Pennsylvania	31%	26%
	Int & Div only	New Hampshire	4%	1%
		Tennessee	1%	1%
Not Applicable	No State Income	Alaska	0%	0%
		Florida	0%	0%
		Nevada	0%	0%
		South Dakota	0%	0%
	Tax	Texas	0%	0%
		Washington	0%	0%
			0%	0%
		Wyoming	U70	U70

Source: Federation of Tax Administrators, Census, updates by LRO

Notes:

Michigan's taxpayers can choose to use either current or 1/1/2012 federal law. Oregon is tied to 12/31/2018 for provisions other than the definition of taxable income.

Starting PointRelation to Federal IRCStateState TaxesS&L TaxesConnecticut47%329Delaware38%319D.C.26%266Illinois39%209Iowa39%259Kansas38%239Lousiana33%166Maryland43%385Michigan34%249Montana45%299Nebraska44%235New Mexico21%149New York59%355Oklahoma33%235	axes % % % % % % % % % %
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Gross Income Utah 50% 319 1/1/2005 Massachusetts 54% 349	
1/1/2015 California 53% 359	
12/31/2017 Wisconsin 44% 289	
12/31/2018 Virginia 57% 339	
12/31/2018 West Virginia 35% 269	
1/1/2019 Arizona 29% 179	
1/1/2019 Georgia 49% 289	
1/1/2019 Indiana 30% 249	
5/1/2020 North Carolina 45% 309	
Colorado 51% 259	
Federal TaxableRolling ReconnectNorth Dakota8%6%	
Oregon 71% 439 Income 12/31/2018 South Carolina 42% 24%	
1/1/2019 Idaho 34% 279	
Alabama 36% 239	
Arkansas 29% 239	
Non-federal Mississippi 24% 179	
New Jersey 41% 239	
Pennsylvania 31% 269	
Int & Div only New Hampshire 4% 1%	
Tennessee 1% 1%	
Alaska 0% 0%	
Florida 0% 0%	
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Tax Texas 0% 0%	, D
Washington 0% 0%	
Wyoming 0% 0%	

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Relation to Federal IRC Starting Point State State Taxes S&L Taxes Alaska Connecticut Lousiana 1% 5.5% 5.6% Line 28 Massachusetts Montana 4% 1.8% New Werkico 3% 1.1% Rolling Reconnect Line 28 New Mexico 3% 1.1% Line 29 Alabama 6% 3.4% 1.8% Line 29 Alabama 6% 3.4% 1.9% Colorado 5% 2.2% 1.1% 1.1% Delavare 6% 3.4% 1.9% 1.1% Line 29 Alabama 6% 3.4% 2.2% Delavare 6% 4.9% 111inois 1.1% Ilinois 7% 3.4% 2.6% 1.1% 1/1/2015 California 7% 3.3% 1.7% 1/1/2019 Line 28 Kentucky 4% 3.8% 1/1/2019 Kentucky 4% 3.8% 1.4% 1/1/2019 <t< th=""><th colspan="4">CIT % of</th><th colspan="2"></th></t<>	CIT % of					
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Non-FederalNot ApplicableD.C.7%7.2%Mississippi6%3.9%Commerce TaxNevada0%0.0%	12/31/2018					
Mississippi6%3.9%Commerce TaxNevada0%0.0%		Not Applicable				
Commerce Tax Nevada 0% 0.0%	Non-Federal					
		CAT	Ohio	0%	0.5%	
No state income tax Franchise Tax Texas 0% 0.0%	No state income tax	Franchise Tax				
South Dakota 2% 0.9%						
Business & Occupation Tax Washington 0% 0.0%		Business & Occupation Tax	Washington		0.0%	
Wyoming 0% 0.0%			Wyoming	0%	0.0%	

STATE CORPORATE INCOME TAXES: CONNECTION TYPE

Source: Federation of Tax Administrators, Census, updates by LRO Notes:

Alabama Starting Point is Before NOL but after Special Deductions. Oregon is tied to 12/31/2018 for provisions other than the definition of taxable income.

			CIT % of 2019	CIT % of 2018
Starting Point	Relation to Federal IRC	State	State Taxes	S&L Taxes
Ŭ		Alaska	19%	5.5%
		Connecticut	5%	2.6%
		Lousiana	4%	1.8%
		Massachusetts	9%	5.0%
		Montana	6%	3.9%
		New Jersey	10%	3.4%
	Rolling Reconnect	New Mexico	3%	1.1%
	Roning Reconnect	New York	5%	5.4%
		Oklahoma	3%	1.5%
		Pennsylvania	7%	4.2%
Line 28		Rhode Island	5%	1.9%
		Tennessee	11%	7.4%
		Utah	5%	3.1%
	1/1/2015	California	7%	4.6%
	12/31/2018	Hawaii	2%	4.0%
	1/1/2019	Indiana	2% 4%	2.6%
	12/31/2018		4%	3.9%
		Kentucky		
	12/31/2018 12/31/2018	Minnesota	6% 28%	3.8%
	1/1/2019	New Hampshire		11.1%
		North Carolina	3%	1.8%
	12.31/17	Wisconsin	7%	3.1%
Line 29	Current	Alabama	6%	3.4%
		Colorado	5%	2.2%
		Delaware	6%	4.9%
	Rolling Reconnect	Illinois	7%	3.4%
		lowa	5%	2.7%
		Kansas	5%	2.9%
		Maryland	6%	2.6%
		Missouri	3%	1.7%
		Nebraska	7%	3.0%
		North Dakota	3%	1.9%
Line 30		Oregon	7%	4.3%
	1/1/2019	Arizona	3%	1.4%
	1/1/2019	Florida	7%	2.9%
	1/1/2019	Georgia	5%	2.5%
	1/1/2019	Idaho	6%	3.6%
	12/31/2018	Maine	5%	2.5%
	1/1/2018	Michigan	4%	2.5%
	12/31/2018	South Carolina	4%	2.3%
	12/31/2018	Vermont	4%	2.8%
	12/31/2018	Virginia	4%	2.0%
	12/31/2018	West Virginia	3%	1.5%
	Non Federal	Arkansas	5%	3.1%
Not Applicable		D.C.	7%	7.2%
		Mississippi	6%	3.9%
Commerce Tax		Nevada	0%	0.0%
CAT		Ohio	0%	0.5%
Franchise Tax	No state income tax	Texas	0%	0.0%
		South Dakota	2%	0.9%
Business & Occupation Tax		Washington	0%	0.0%
		Wyoming	0%	0.0%

STATE CORPORATE INCOME TAXES: STARTING POINT

Source: Federation of Tax Administrators, Census, updates by LRO Notes:

Alabama Starting Point is Before NOL but after Special Deductions. Oregon is tied to 12/31/2018 for provisions other than the definition of taxable income.