

State Codes Showing that State Income Taxes Piggyback on the Federal Income Tax

So, when you realize that the Federal Income Tax does not apply to your private-sector earnings, then you realize that neither does State Income Tax

By: The Georgia CTC Warriors
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LEGAL DISCLAIMER

The information provided in this document is almost solely citations of state codes, which need no legal disclaimer. However, there are some personal comments in bracketed, bold red text written by the authors in a few places, and the introduction is also written by the authors.

None of the information written by the authors in this document is legal advice, and it should not be construed as such. Each man or woman is responsible for his/her own research, validation of information, and resulting decisions. None of the authors are attorneys or lawyers, and we don't need to be in order to point others to relevant parts of the state codes.

Should one hire an attorney?

<http://www.gemworld.com/us--attorneyclient.htm>

INTRODUCTION

Multiple authors from the Georgia CTC Warriors group created and edited this collection of information. We do not seek credit for the document and we wish to remain anonymous. We realize that the statutes, codes, and regulations of each of the 50 states and Washington D.C. change fairly regularly, and we are committed to updating, correcting, and maintaining this document periodically. If you find errors or have suggestions, please send us a detailed email at GeorgiaCTCWarriors@protonmail.com. The email is monitored weekly by the Georgia CTC Warriors.

The purpose of this collection of information is to provide free of charge, for each of the 50 states plus Washington D.C., and in the briefest and simplest manner possible, the relevant state codes (and in some cases, the regulations, or statutes) that show that each state's individual¹ income tax just piggybacks on the federal income tax. When one realizes that the federal income tax does not apply to private-sector earnings, and that liability for state income taxes also depends on federal privilege being exercised, then it logically follows that state income taxes also do not and cannot apply to private-sector earnings.

Each state section for states that collect individual income tax has a "Difficulty Rating" section, a "Flowchart Summary" section, and then state code citations, sometimes with comments. Hyperlinks are also provided to the cited code, regulations, and statutes. Code citations have been consistently formatted so that there is always first a link, then a bold code heading, and then the text of the code being cited.

For the parts where we felt the need to add in our personal notes, in order to distinguish them from the actual code, we added them in red text surrounded by brackets, [like this]. While we use yellow highlighting for this document to highlight key points intended from the code citations, none of the state codes are actually highlighted, in yellow or any other color.

The general strategy to fulfill the above-stated purpose for each state is to:

1. Show in the state's code the exact wording of the state individual income tax being imposed, paying close attention to the exact term that the tax is being imposed on.
2. Use the definition of that term, and other terms used in that term's definition, to drill down to the point where the state code shows that the liability for the state individual income tax depends completely on federal tax liability.

The code for some states is much more complex and sneaky than for others, and sometimes the state code on some websites is not accurate, updated, or complete. Nevertheless, we feel that this document succeeds in fulfilling its above-stated purpose, with the end goal of helping people (especially CTC-educated people), connect the dots regarding their liability for state income taxes. Hopefully it will help build people's confidence and determination to stand up for their rights, keep their money, and shrink the beastly State.

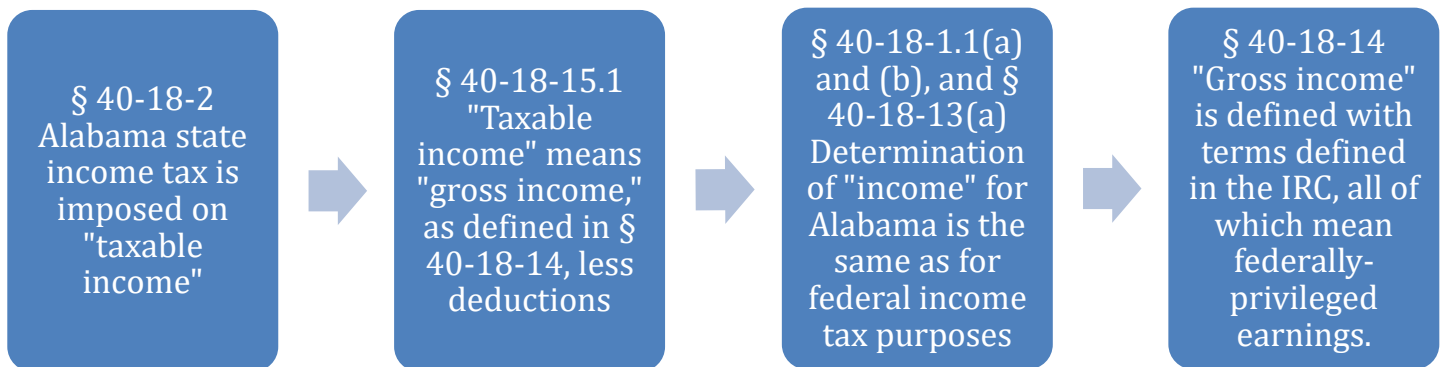
¹ While this document focuses mainly on state code as it relates to the state **individual** income tax, the same basic concept applies to state income taxes on corporations, trusts, partnerships, etc.

ALABAMA

Difficulty Rating:



Flow Chart Summary:



<http://codes.findlaw.com/al/title-40-revenue-and-taxation/al-code-sect-40-18-1-1.html>

Alabama Code Title 40. Revenue and Taxation § 40-18-1.1

a) For purposes of this chapter, the statement that gain, loss, income, basis, earnings and profits, or any other item shall be determined in accordance with a specified section or sections of Title 26 United States Code (26 U.S.C.) or a specified federal public law (Pub. L. or P.L.) means that the principles set forth in such specified section or sections and the computations required by such section or sections shall be applied for purposes of this chapter, but shall be applied to the amounts of gain, loss, income, basis, earnings, and profits or other items determined for purposes of this chapter and not to such items for federal income tax purposes.

(b) The Legislature hereby finds and declares that the adoption by this state for its personal and corporate income tax purposes of certain provisions of the laws of the United States relating to the determination of income for federal income tax purposes will (1) simplify preparation of state income tax returns by taxpayers, (2) improve enforcement of the state income tax laws through better use of information obtained from federal income tax audits, and (3) aid the interpretation of the state tax laws through increased use of federal judicial and administrative determinations and precedents. The Legislature does therefore declare that the amendments to this section are intended to accomplish the foregoing purposes. Accordingly, for the purposes of this chapter, the term "26 U.S.C." means the Internal Revenue Code, Title 26 of the United States Code, as in effect from time to time.

...

<http://codes.findlaw.com/al/title-40-revenue-and-taxation/al-code-sect-40-18-2.html>

Alabama Code Title 40. Revenue and Taxation § 40-18-2

(a) In addition to all other taxes now imposed by law, there is hereby levied and imposed a tax on the taxable income, as defined in this chapter, which tax shall be assessed, collected, and paid annually at the rate specified herein and for each taxable year as hereinafter provided. Persons and subjects taxable under this chapter are:

...

<http://codes.findlaw.com/al/title-40-revenue-and-taxation/al-code-sect-40-18-13.html>

Alabama Code Title 40. Revenue and Taxation § 40-18-13

(a) Income shall be computed on the basis of the same taxable year and in accordance with the same method of accounting that the taxpayer properly employs for federal income tax purposes. If no such method of accounting has been employed or if the method so employed does not clearly reflect income, computation shall be made upon such basis and in such manner as in the opinion of the Department of Revenue, and consistent with federal income tax treatment, does clearly reflect income. If the taxpayer has no annual accounting period or does not keep proper books of account, the income shall be computed on the basis of the calendar year.

...

<http://codes.findlaw.com/al/title-40-revenue-and-taxation/al-code-sect-40-18-14.html>

Alabama Code Title 40. Revenue and Taxation § 40-18-14

The term "gross income" as used herein:

(1) Includes gains, profits and income derived from salaries, wages, or compensation for personal services of whatever kind, or in whatever form paid, including the salaries, income, fees, and other compensation of state, county, and municipal officers and employees, or from professions, vocations, trades, business, commerce or sales, or dealings in property whether real or personal, growing out of ownership or use of or interest in such property; also from interest, royalties, rents, dividends, securities, or transactions of any business carried on for gain or profit and the income derived from any source whatever, including any income not exempted under this chapter and against which income there is no provision for a tax. The term "gross income" as used herein also includes alimony and separate maintenance payments to the extent they are includable in gross income for federal income tax purposes under 26 U.S.C. § 71 (relating to alimony and separate maintenance payments). The term "gross income" as used herein also includes any amount included in gross income under 26 U.S.C. § 83 at the time it is so included under 26 U.S.C. § 83.

The paragraph above defining "gross income" is difficult to understand because of the following:

1. It consists of many clauses, which all run together.
2. It requires the reader to know that Alabama adopted the same method of determination of income that is used for federal income tax purposes (§ 40-18-1.1(b)).
3. It requires the reader to know that "gains", "profits", "income", "salaries", "wages", and "compensation for personal services" all have either explicit or implicit custom meanings within the Internal Revenue Code and federal tax law, and that all of them are earnings resulting from the exercise of federal privilege.
4. It requires the reader to know how to interpret the words "includes" and "including" in law.

Let's re-write it as an indented outline hierarchy, which is easier to understand.

Keep in mind that in the first sentence, each of the second two clauses beginning with from also attaches to the first part of the sentence: "Includes gains, profits and income derived"

Below is a version simplified into an indented outline hierarchy, with IRC terms for earnings resulting from the exercise of federal privilege highlighted in green:

The term "gross income" as used herein:

(1) Includes

- I. gains, profits and income derived
 - A. from salaries, wages, or compensation for personal services of whatever kind, or in whatever form paid, including the salaries, income, fees, and other compensation of state, county, and municipal officers and employees, or
 - B. from professions, vocations, trades, business, commerce or sales, or dealings in property whether real or personal, growing out of ownership or use of or interest in such property; also
 - C. from interest, royalties, rents, dividends, securities, or transactions of any business carried on for gain or profit and
- II. the income derived from any source whatever, including any income not exempted under this chapter and against which income there is no provision for a tax; and also
- III. alimony and separate maintenance payments to the extent they are includable in gross income for federal income tax purposes under 26 U.S.C. § 71; and also
- IV. any amount included in gross income under 26 U.S.C. § 83

<http://codes.findlaw.com/al/title-40-revenue-and-taxation/al-code-sect-40-18-14-2.html>

Alabama Code Title 40. Revenue and Taxation § 40-18-14.2

(a) The term "adjusted gross income," as used in this section, shall mean the gross income as defined by Section 40-18-14, minus the following deductions:

...

<http://codes.findlaw.com/al/title-40-revenue-and-taxation/al-code-sect-40-18-15-1.html>

Alabama Code Title 40. Revenue and Taxation § 40-18-15.1

For purposes of this chapter, the term "taxable income" or "net income" shall mean "gross income," as defined in Section 40-18-14, less the deductions allowed to individuals by this chapter.

<http://codes.findlaw.com/al/title-40-revenue-and-taxation/al-code-sect-40-18-70.html>

Alabama Code Title 40. Revenue and Taxation § 40-18-70

For the purpose of this article, the following terms shall have the respective meanings ascribed by this section:

- (1) Employee. Employee as defined in the Internal Revenue Code, as amended from time to time.
- (2) Employer. Employer as defined in the Internal Revenue Code, as amended from time to time. An employer is required to withhold tax from the wages of employees to the extent that such wages are earned in Alabama, whether the employee is a resident or a nonresident of the state.
- (3) Internal Revenue Code. The Internal Revenue Code of the United States, as amended from time to time.

...

(5) **Wages.** Wages as defined in the Internal Revenue Code, as amended from time to time. However, Alabama does differentiate from federal requirements for certain classes and amounts pursuant to departmental rules adopted via the procedures in Title 41.

[Alaska does not collect Individual Income tax, as shown below.]

<http://codes.findlaw.com/ak/title-43-revenue-and-taxation/ak-st-sect-43-20-012.html>

Alaska Statutes Title 43. Revenue and Taxation § 43.20.012. Limitation on application of chapter; credits

<Text of subsection (a) effective until July 1, 2023. See, also text of subsection (a) effective July 1, 2023.>

(a) The tax imposed by this chapter does not

(1) apply to an individual;

(2) apply to a fiduciary;

(3) for a tax year beginning after December 31, 2012, apply to an Alaska corporation that is a qualified small business and that meets the active business requirement in 26 U.S.C. 1202(e) as that subsection read on January 1, 2012; or

(4) for a tax year beginning after June 30, 2007, apply to the income received by a regional association qualified under AS 16.10.380 or nonprofit corporation holding a hatchery permit under AS 16.10.400 from the sale of salmon or salmon eggs under AS 16.10.450 or from a cost recovery fishery under AS 16.10.455.

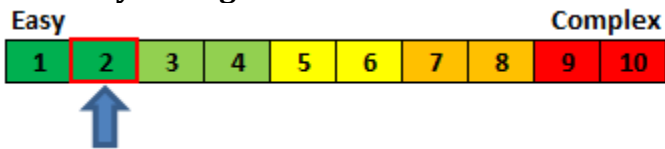
<http://codes.findlaw.com/ak/title-43-revenue-and-taxation/ak-st-sect-43-20-021.html>

Alaska Statutes Title 43. Revenue and Taxation § 43.20.021. Internal Revenue Code adopted by reference

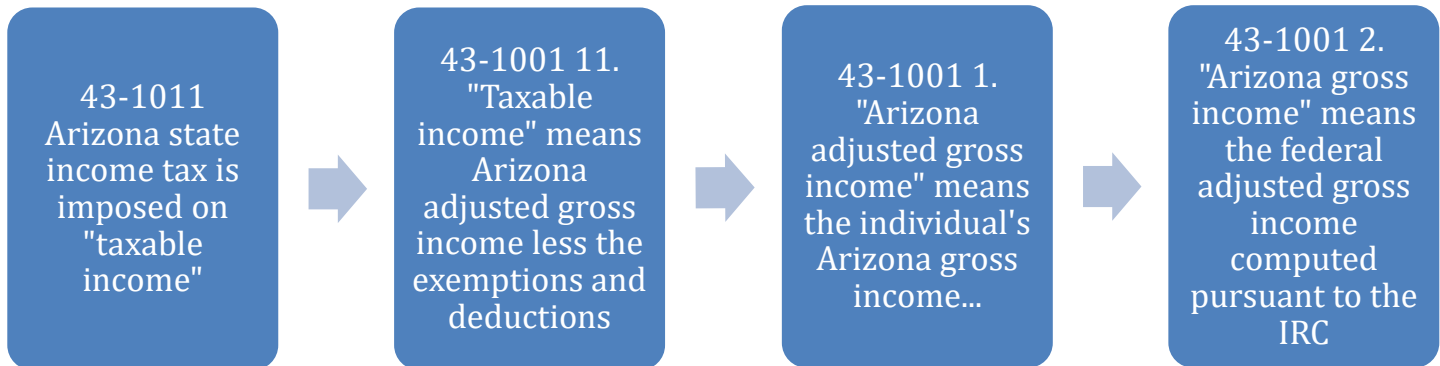
(a) Sections 26 U.S.C. 1--1399 and 6001--7872 (Internal Revenue Code), as amended, are adopted by reference as a part of this chapter. These portions of the Internal Revenue Code have full force and effect under this chapter unless excepted to or modified by other provisions of this chapter.

ARIZONA

Difficulty Rating:



Flow Chart Summary:



<http://www.azleg.gov/viewdocument/?docName=http://www.azleg.gov/ars/43/00102.htm>

43-102. Declaration of intent

- A. It is the intent of the legislature by the adoption of this title to accomplish the following objectives:
1. To adopt the provisions of the federal internal revenue code relating to the measurement of adjusted gross income for individuals, to the end that adjusted gross income reported each taxable year by an individual to the internal revenue service shall be the identical sum reported to this state, subject only to modifications contained in this title.
 2. To adopt the provisions of the federal internal revenue code relating to the measurement of taxable income for corporations, trusts, estates and partnerships, to the end that taxable income reported each taxable year by a corporation, trust, estate or partnership to the internal revenue service shall be the identical sum reported to this state, subject only to modifications contained in this title.
 3. To achieve the results in paragraphs 1 and 2 by the application of the various provisions of the federal internal revenue code relating to the definitions of income, exceptions, deductions, accounting methods, taxation of individuals, corporations, trusts, estates and partnerships, basis and other pertinent provisions relating to gross income as defined, resulting in an amount called adjusted gross income for individuals and taxable income for corporations, trusts, estates and partnerships in the internal revenue code.
 4. To impose on each resident of this state a tax measured by taxable income wherever derived.
 5. To impose on each nonresident and each corporation with a business situs in this state a tax measured by taxable income which is the result of activity within or derived from sources within this state.

<http://www.azleg.gov/viewdocument/?docName=http://www.azleg.gov/ars/43/00104.htm>

43-104. Definitions

In this title, unless the context otherwise requires:

...

23. "Taxpayer" means any person subject to a tax imposed by this title, but in no case shall it include the United States, this state, counties, cities, towns, school districts or other political subdivisions or units of this state or the federal government.

24. "Trade or business" includes the performance of the functions of a public office.

<https://www.azleg.gov/viewdocument/?docName=http%3A%2F%2Fwww.azleg.gov%2Fars%2F43%2F01001.htm>

43-1001. Definitions

In this chapter, unless the context otherwise requires:

1. "Arizona adjusted gross income" of a resident individual means the individual's Arizona gross income subject to modifications specified in sections 43-1021 and 43-1022.

2. "Arizona gross income" of a resident individual means the individual's federal adjusted gross income for the taxable year, computed pursuant to the internal revenue code.

...

4. "Federal adjusted gross income" of a resident individual means the individual's adjusted gross income computed pursuant to the internal revenue code.

...

7. "Net income" means taxable income.

...

11. "Taxable income" of a resident individual shall be Arizona adjusted gross income less the exemptions and deductions allowed in article 4 of this chapter.

12. "Taxpayer" means any person subject to a tax imposed by this chapter.

<http://www.azleg.gov/viewdocument/?docName=http://www.azleg.gov/ars/43/01011.htm>

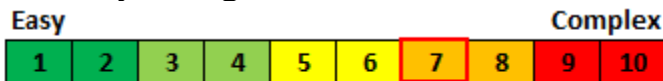
43-1011. Taxes and tax rates

A. There shall be levied, collected and paid for each taxable year on the entire taxable income of every resident of this state and on the entire taxable income of every nonresident that is derived from sources within this state taxes determined in the following manner:

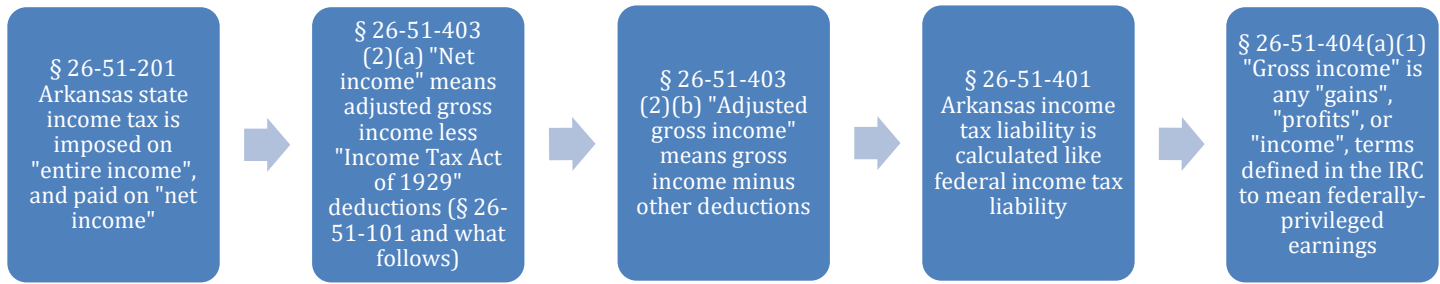
...

ARKANSAS

Difficulty Rating:



Flow Chart Summary:



<http://law.justia.com/codes/arkansas/2016/title-26/subtitle-5/chapter-51/subchapter-1/section-26-51-102/>

2016 Arkansas Code

Title 26 - Taxation

Subtitle 5 - State Taxes

Chapter 51 - Income Taxes

Subchapter 1 - -- General Provisions

§ 26-51-102. Definitions

...

As used in this chapter, unless the context otherwise requires:

...

(16) "Taxpayer" includes any individual, fiduciary, or corporation subject to the tax imposed by the Income Tax Act of 1929;

<http://law.justia.com/codes/arkansas/2016/title-26/subtitle-5/chapter-51/subchapter-2/section-26-51-201/>

Subchapter 2 - -- Imposition of Tax

§ 26-51-201. Individuals, trusts, and estates. [Effective until January 1, 2019.]

(a) For tax years beginning on and after January 1, 2014, a tax is imposed upon, and with respect to, the entire income of every resident, individual, trust, or estate. The tax shall be levied, collected, and paid annually upon the entire net income as defined and computed in this chapter at the following rates, giving effect to the tax credits provided hereafter, in the manner set forth:

...

<http://law.justia.com/codes/arkansas/2016/title-26/subtitle-5/chapter-51/subchapter-4/section-26-51-401/>

Subchapter 4 - -- Computation of Tax Liability

§ 26-51-401. Tax year -- Accounting method

(a) A taxpayer must calculate his or her Arkansas income tax liability using the same accounting method for Arkansas income tax purposes as used for federal income tax purposes.

...

<http://law.justia.com/codes/arkansas/2016/title-26/subtitle-5/chapter-51/subchapter-4/section-26-51-402/>

§ 26-51-402. Tax year -- Basis for determining liability

(a) A taxpayer must calculate his or her Arkansas income tax liability using the same income year for Arkansas income tax purposes as used for federal income tax purposes.

<http://law.justia.com/codes/arkansas/2016/title-26/subtitle-5/chapter-51/subchapter-4/section-26-51-403/>

§ 26-51-403. Income generally

1. While Referencing Federal IRC, Arkansas Does Not Use Federal Taxable Income as Starting Point

2. Understanding Section 529 Plans Used as Educational Incentives for Arkansas Individual Taxpayers

(a) The term "net income" means the adjusted gross income of a taxpayer less the deductions allowed by the Income Tax Act of 1929, § 26-51-101 et seq.

(b) "Adjusted gross income" means, in the case of an individual, gross income minus the following deductions:

...

<http://law.justia.com/codes/arkansas/2016/title-26/subtitle-5/chapter-51/subchapter-4/section-26-51-404/>

§ 26-51-404. Gross income generally

While Referencing Federal IRC, Arkansas Does Not Use Federal Taxable Income as Starting Point

(a) (1) "Gross income" includes:

(A) Gains, profits, and income derived from salaries, wages, or compensation for personal service of whatever kind and in whatever form paid;

(B) Gains, profits, and income derived from professions, vocations, trades, business, commerce, or sales;

(C) Gains, profits, and income derived from dealings in property, whether real or personal, growing out of the ownership of, use of, or interest in the property;

(D) Gains, profits, and income derived from interest, rent, royalties, dividends, annuities, securities, or the transaction of any business carried on for gain or profit;

(E) Gains or profits and income derived from any source whatever; and

(F) Any payments of alimony and separate maintenance received pursuant to a court order.

(2) The amount of all such items shall be included in the gross income of the taxable year in which received by the taxpayer.

http://www.dfa.arkansas.gov/offices/policyAndLegal/Documents/it1997_4.pdf

[The pages below show the regulations' definitions for "income", "gross income", and "net income". They approach these definitions slightly differently than the statutes, but arrive at the same meaning. However, the regulations require that you already know from the statutes (which are organized by the code) that all non-federally-privileged earnings are exempt from "gross income".]

**DEPARTMENT OF FINANCE & ADMINISTRATION
REVENUE DIVISION**

**Comprehensive
INDIVIDUAL
INCOME TAX
REGULATIONS**



26-51-404 GROSS INCOME GENERALLY

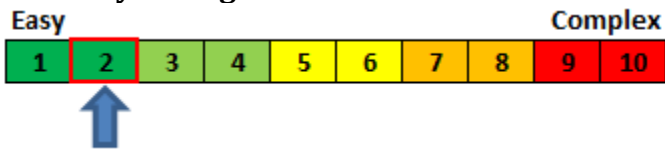
1.26-51-404(a)(1) Classes of Income

The tax imposed by the Income Tax Act is upon net income. In the computation of the tax, various classes of income must be considered.

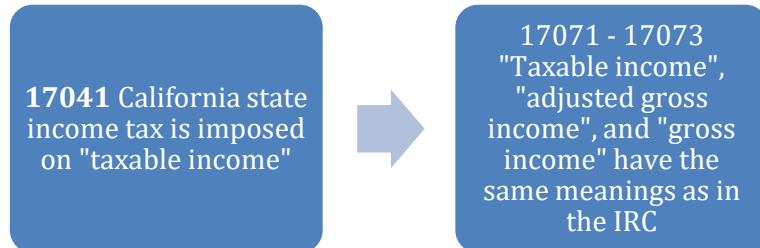
- (a) Income, meaning all wealth which flows into the taxpayer other than a mere return of capital, includes the forms of income specifically described as gains and profits including gains derived from the sale or other disposition of capital assets. Many factors must be taken into consideration in accurately determining income, among which are inventories, accounts receivable, property exhaustion and accounts payable for expenses incurred.
- (b) Gross income is all wealth other than a return of capital received during a tax year less income which is, by statutory provisions or otherwise, exempt from the tax imposed by the Act.
- (c) Net income is gross income less statutory deductions. The statutory deductions are in general, though not exclusively, expenditures other than capital expenditures connected with the production of income.

CALIFORNIA

Difficulty Rating:



Flow Chart Summary:



https://leginfo.legislature.ca.gov/faces/codes_displayText.xhtml?lawCode=RTC&division=2.&title=&part=10.&chapter=1.&article=

REVENUE AND TAXATION CODE - RTC

DIVISION 2. OTHER TAXES [6001 - 60709]

(Heading of Division 2 amended by Stats. 1968, Ch. 279.)

PART 10. PERSONAL INCOME TAX [17001 - 18181]

(Part 10 added by Stats. 1943, Ch. 659.)

CHAPTER 1. General Provisions and Definitions [17001 - 17039.2] (Chapter 1 repealed and added by Stats. 1955, Ch. 939.)

17001. This part is known and may be cited as the "Personal Income Tax Law." (*Repealed and added by Stats. 1955, Ch. 939.*)

17002. Except where the context otherwise requires, the definitions given in this chapter govern the construction of this part. (*Repealed and added by Stats. 1955, Ch. 939.*)

...

17004. "Taxpayer" includes any individual, fiduciary, estate, or trust subject to any tax imposed by this part or any partnership. (*Amended by Stats. 1996, Ch. 952, Sec. 2. Effective January 1, 1997.*)

...

17017. "United States," when used in a geographical sense, includes the states, the District of Columbia, and the possessions of the United States. (*Amended by Stats. 1961, Ch. 537.*)

17018. "State" includes the District of Columbia, and the possessions of the United States. (*Amended by Stats. 1961, Ch. 537.*)

...

17020. "Trade or business" includes the performance of the functions of a public office. (*Repealed and added by Stats. 1955, Ch. 939.*)

17020.12. Section 7701(a)(20) of the Internal Revenue Code, relating to definition of “employee,” shall apply, except as otherwise provided. *(Amended by Stats. 1993, Ch. 877, Sec. 5. Effective October 6, 1993.)*

https://leginfo.legislature.ca.gov/faces/codes_displayText.xhtml?lawCode=RTC&division=2.&title=&part=10.&chapter=2.&article=

CHAPTER 2. Imposition of Tax [17041 - 17061] (Chapter 2 repealed and added by Stats. 1955, Ch. 939.)

17041. (a) (1) There shall be imposed for each taxable year upon the entire taxable income of every resident of this state who is not a part-year resident, except the head of a household as defined in Section 17042, taxes in the following amounts and at the following rates upon the amount of taxable income computed for the taxable year as if the resident were a resident of this state for the entire taxable year and for all prior taxable years for any carryover items, deferred income, suspended losses, or suspended deductions:

...

https://leginfo.legislature.ca.gov/faces/codes_displayText.xhtml?lawCode=RTC&division=2.&title=&part=10.&chapter=3.&article=1.

CHAPTER 3. Computation of Taxable Income [17071 - 17307] (Chapter 3 repealed and added by Stats. 1955, Ch. 939.)

ARTICLE 1. Definition of Gross Income, Adjusted Gross Income, Taxable Income, etc. [17071 - 17078] (Article 1 repealed and added by Stats. 1983, Ch. 488, Sec. 22.)

17071. Section 61 of the Internal Revenue Code, relating to gross income defined, shall apply, except as otherwise provided.

(Amended by Stats. 1999, Ch. 987, Sec. 7. Effective October 10, 1999.)

17072. (a) Section 62 of the Internal Revenue Code, relating to adjusted gross income defined, shall apply, except as otherwise provided.

(b) Section 62(a)(2)(D) of the Internal Revenue Code, relating to certain expenses of elementary and secondary school teachers, shall not apply.

(c) Section 62(a)(21) of the Internal Revenue Code, relating to attorneys fees relating to awards to whistleblowers, shall not apply.

(Amended by Stats. 2010, Ch. 14, Sec. 9. Effective January 1, 2011.)

17073. (a) Section 63 of the Internal Revenue Code, relating to taxable income defined, shall apply, except as otherwise provided.

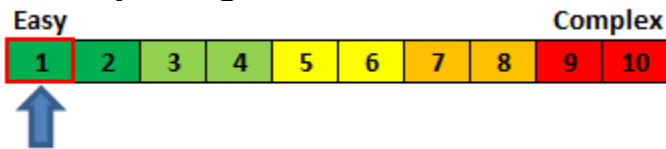
(b) The deduction allowed by Section 17208.1, relating to interest on loans or financed indebtedness obtained from a publicly owned utility for the purchase and installation of energy efficient products or equipment, may not be treated as a miscellaneous itemized deduction under Section 67(a) of the Internal Revenue Code, relating to the 2-percent floor on miscellaneous deductions.

(c) For individuals who do not itemize deductions, the standard deduction computed in accordance with Section 17073.5 shall be allowed as a deduction in computing taxable income.

(Amended by Stats. 2002, Ch. 664, Sec. 202. Effective January 1, 2003.)

COLORADO

Difficulty Rating:



Flow Chart Summary:

39-22-104 Colorado state income tax is imposed on "federal taxable income"

<http://www.lexisnexis.com/hottopics/Colorado/>

COLORADO REVISED STATUTES

TITLE 39. TAXATION

SPECIFIC TAXES

ARTICLE 22.INCOME TAX

PART 1. GENERAL

C.R.S. 39-22-103 (2017)

39-22-103. Definitions - construction of terms

As used in this article, unless the context otherwise requires:

...

(5.3) "Internal revenue code" means the provisions of the federal "Internal Revenue Code of 1986", as amended, and other provisions of the laws of the United States relating to federal income taxes, as the same may become effective at any time or from time to time, for the taxable year.

...

(11) Any term used in this article, except as otherwise expressly provided or clearly appearing from the context, shall have the same meaning as when used in a comparable context in the internal revenue code, as amended, in effect for the taxable period. Due consideration shall be given in the interpretation of this article to applicable sections of the internal revenue code in effect from time to time and to federal rulings and regulations interpreting such sections if such statute, rulings, and regulations do not conflict with the provisions of this article.

39-22-104. Income tax imposed on individuals, estates, and trusts - single rate - legislative declaration - definitions - repeal

(1) Subject to subsection (2) of this section, with respect to taxable years commencing on or after January 1, 1987, but prior to January 1, 1999, a tax of five percent is imposed on the federal taxable income, as determined pursuant to section 63 of the internal revenue code, of every individual, estate, and trust.

(1.5) Subject to subsection (2) of this section, with respect to taxable years commencing on or after January 1, 1999, but prior to January 1, 2000, a tax of four and three-quarters percent is imposed on the federal taxable income, as determined pursuant to section 63 of the internal revenue code, of every individual, estate, and trust.

(1.7) Except as otherwise provided in [section 39-22-627](#), subject to subsection (2) of this section, with respect to taxable years commencing on or after January 1, 2000, a tax of four and sixty-three one hundredths percent is imposed on the federal taxable income, as determined pursuant to section 63 of the internal revenue code, of every individual, estate, and trust.

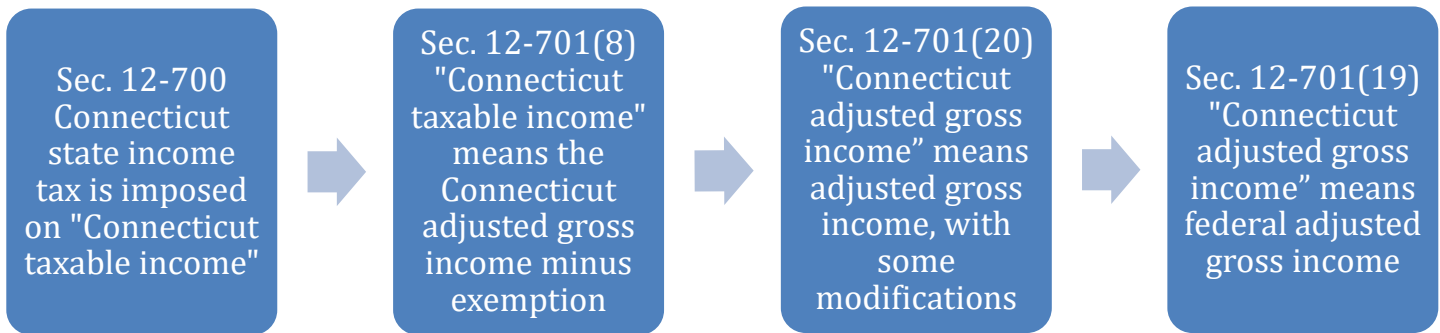
...

CONNECTICUT

Difficulty Rating:



Flow Chart Summary:



https://www.cga.ct.gov/current/pub/chap_229.htm#sec_12-700

Sec. 12-700. Imposition of tax on income. Rate.

- (a) There is hereby imposed on the Connecticut taxable income of each resident of this state a tax:
...

https://www.cga.ct.gov/current/pub/chap_229.htm#sec_12-701

Sec. 12-701. Definitions. Regulations.

- (a) For purposes of this chapter:
...

(8) "Connecticut taxable income of a resident" means the Connecticut adjusted gross income of a natural person with respect to any taxable year reduced by the amount of the exemption provided in section 12-702.

(15) "Taxpayer" means any person, trust or estate subject to the tax imposed under this chapter.

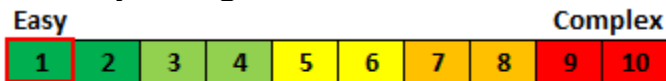
(16) "Internal Revenue Code" means the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended.

(19) "Adjusted gross income" means the adjusted gross income of a natural person with respect to any taxable year, as determined for federal income tax purposes and as properly reported on such person's federal income tax return.

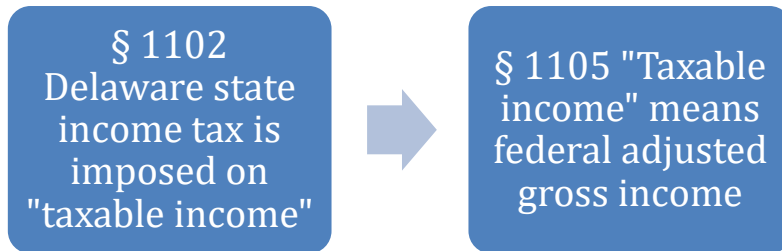
(20) "Connecticut adjusted gross income" means adjusted gross income, with the following modifications:

DELAWARE

Difficulty Rating:



Flow Chart Summary:



[Note: The “<http://delcode.delaware.gov>” website currently displays the following error: The text of § 1102(a), which imposes the tax on residents, is missing. However, we traced the statutes back and verified that it has not been removed. Here is the relevant history:

<http://delcode.delaware.gov/sessionlaws/ga125/chp737.shtml>

Date: July 22, 1970:

Summary:

The entire “CHAPTER 11. PERSONAL INCOME TAX” was replaced. The first paragraph of § 1102 looked like this:

A tax is hereby imposed for each taxable year on the entire taxable income of every resident of this State and on the taxable income of every nonresident which is derived from sources within this State. The amount of the tax shall be determined as follows:

...

<http://delcode.delaware.gov/sessionlaws/ga130/chp056.shtml>

Date: June 6, 1979:

Summary:

The entire subsection (a) was replaced. The first paragraph of subsection (a) looked like this:

(a) A tax is hereby imposed for each taxable year on the entire taxable income of every resident of this State and on the taxable income of every nonresident which is derived from sources within this State.

...

<http://delcode.delaware.gov/sessionlaws/ga132/chp317.shtml>

Date: July 2, 1984:

Summary:

Again, the entire subsection (a) was replaced, but the first paragraph, in which the tax on residents is imposed, was not changed.

<http://delcode.delaware.gov/sessionlaws/ga136/chp082.shtml>

Date: July 1, 1991:

Summary:

The imposition of the tax on non-residents was moved to § 1121. Therefore, the following phrase was removed from 1102: “and on the taxable income of every nonresident which is derived from sources within this State”.

We suspect that it was at this point in July of 1991 that, instead of removing only the “nonresident” phrase specified above, the entire sentence was removed. Due to that error, for more than 27 years there has been no income tax imposed **on residents** in Delaware, technically.]

<http://delcode.delaware.gov/title30/c011/sc01/index.shtml>

TITLE 30

State Taxes

Income, Inheritance and Estate Taxes

CHAPTER 11. PERSONAL INCOME TAX

Subchapter I. General Provisions

§ 1101 Meaning of terms.

Any term used in this chapter shall have the same meaning as when used in a comparable context in the laws of the United States referring to federal income taxes, unless a different meaning is clearly required. Any reference to the laws of the United States shall mean the Internal Revenue Code of 1986 [26 U.S.C. § 1 et seq.] and amendments thereto and other laws of the United States relating to federal income taxes, as the same may have been or shall become effective, for any taxable year.

<http://delcode.delaware.gov/title30/c011/sc01/index.shtml>

§ 1102 Imposition and rate of tax; separate tax on lump-sum distributions.

[Note: As discussed in detail above, we corrected the State’s error below by including the sentence in (a) below.]

(a) A tax is hereby imposed for each taxable year on the entire taxable income of every resident of this State.

(1) For taxable years beginning before January 1, 1985, the amount of tax shall be determined as follows:

...

<http://delcode.delaware.gov/title30/c011/sc02/index.shtml>

Subchapter II. Resident Individuals

§ 1105 Taxable income.

The entire taxable income of a resident of this State shall be the federal adjusted gross income as defined in the laws of the United States as the same are or shall become effective for any taxable year with the modifications and less the deductions and personal exemptions provided in this subchapter.

[Florida does not collect Individual Income tax, as shown below.]

http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0220/Sections/0220.02.html

Title XIV

TAXATION AND FINANCE

Chapter 220

INCOME TAX CODE

View Entire Chapter

220.02 Legislative intent.—

(1) It is the intent of the Legislature in enacting this code to impose a tax upon all corporations, organizations, associations, and other artificial entities which derive from this state or from any other jurisdiction permanent and inherent attributes not inherent in or available to natural persons, such as perpetual life, transferable ownership represented by shares or certificates, and limited liability for all owners. It is intended that any limited liability company that is classified as a partnership for federal income tax purposes and is defined in and organized pursuant to chapter 605 or qualified to do business in this state as a foreign limited liability company not be subject to the tax imposed by this code. It is the intent of the Legislature to subject such corporations and other entities to taxation hereunder for the privilege of conducting business, deriving income, or existing within this state. This code is not intended to tax, and shall not be construed so as to tax, any natural person who engages in a trade, business, or profession in this state under his or her own or any fictitious name, whether individually as a proprietorship or in partnership with others, or as a member or a manager of a limited liability company classified as a partnership for federal income tax purposes; any estate of a decedent or incompetent; or any testamentary trust. However, a corporation or other taxable entity which is or which becomes partners with one or more natural persons shall not, merely by reason of being a partner, exclude from its net income subject to tax its respective share of partnership net income. This statement of intent shall be given preeminent consideration in any construction or interpretation of this code in order to avoid any conflict between this code and the mandate in s. 5, Art. VII of the State Constitution that no income tax be levied upon natural persons who are residents and citizens of this state.

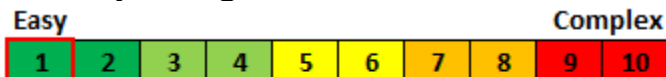
(2) It is the intent of the Legislature that the tax levied by this code be construed to be an excise or privilege tax measured by net income and that such tax not be deemed or construed to be a property tax or a tax on property or a tax measured by the value of property for any purpose.

(3) It is the intent of the Legislature that the income tax imposed by this code utilize, to the greatest extent possible, concepts of law which have been developed in connection with the income tax laws of the United States, in order to:

...

GEORGIA

Difficulty Rating:



Flow Chart Summary:

§ 48-7-20 Georgia state income tax is imposed on "Georgia taxable net income"



§ 48-7-27 "Georgia taxable net income" means federal adjusted gross income

<http://law.justia.com/codes/georgia/2016/title-48/chapter-7/article-2/section-48-7-20/>

2016 Georgia Code

Title 48 - Revenue and Taxation

Chapter 7 - Income Taxes

Article 2 - Imposition, Rate, and Computation; Exemptions

§ 48-7-20. Individual tax rate; tax table; credit for withholding and other payments; applicability to estates and trusts

(a) A tax is imposed upon every resident of this state with respect to the Georgia taxable net income of the taxpayer as defined in Code Section 48-7-27. A tax is imposed upon every nonresident with respect to such nonresident's Georgia taxable net income not otherwise exempted which is received by the taxpayer from services performed, property owned, proceeds of any lottery prize awarded by the Georgia Lottery Corporation, or from business carried on in this state. Except as otherwise provided in this chapter, the tax imposed by this subsection shall be levied, collected, and paid annually.

...

<http://law.justia.com/codes/georgia/2016/title-48/chapter-7/article-2/section-48-7-27/>

§ 48-7-27. Computation of taxable net income

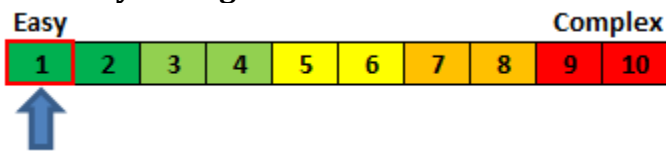
(a) Georgia taxable net income of an individual shall be the taxpayer's federal adjusted gross income, as defined in the United States Internal Revenue Code of 1986, less:

...

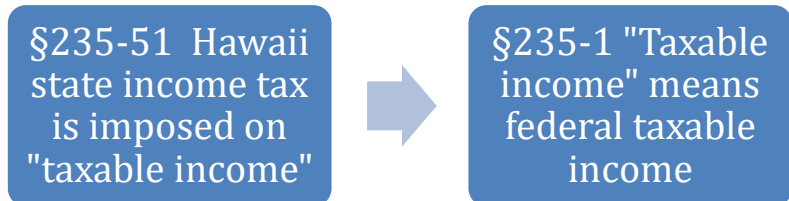
[the code lists many deductions here]

HAWAII

Difficulty Rating:



Flow Chart Summary:



<http://law.justia.com/codes/hawaii/2016/title-14/chapter-235/section-235-1/>

2016 Hawaii Revised Statutes

TITLE 14. TAXATION

235. Income Tax Law

§235-1 Definitions.

...

"Employee" means the same as in the Internal Revenue Code.

...

"Gross income", "adjusted gross income", "ordinary income", "ordinary loss", and "taxable income" respectively mean the same as gross income, adjusted gross income, ordinary income, ordinary loss, and taxable income as defined and determined under the Internal Revenue Code, except as otherwise provided in this chapter.

...

"Includes" and "including" when used in a definition shall not be deemed to exclude other things otherwise within the meaning of the term defined.

[See <http://losthorizons.com/Documents/Includes.pdf>]

...

"Taxpayer" means a person subject to a tax imposed by this chapter.

"Trade or business" includes the performance of the functions of a public office.

...

<http://law.justia.com/codes/hawaii/2016/title-14/chapter-235/section-235-51/>

§235-51 Tax imposed on individuals; rates.

(a) There is hereby imposed on the taxable income of (1) every taxpayer who files a joint return under section 235-93; and (2) every surviving spouse a tax determined in accordance with the following table:

...

(b) There is hereby imposed on the taxable income of every head of a household a tax determined in accordance with the following table:

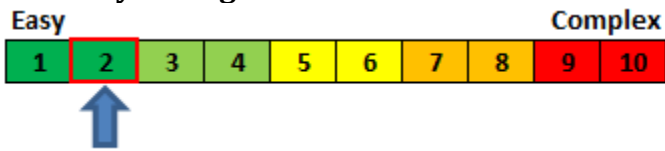
...

There is hereby imposed on the taxable income of (1) every unmarried individual (other than a surviving spouse, or the head of a household) and (2) on the taxable income of every married individual who does not make a single return jointly with the individual's spouse under section 235-93 a tax determined in accordance with the following table:

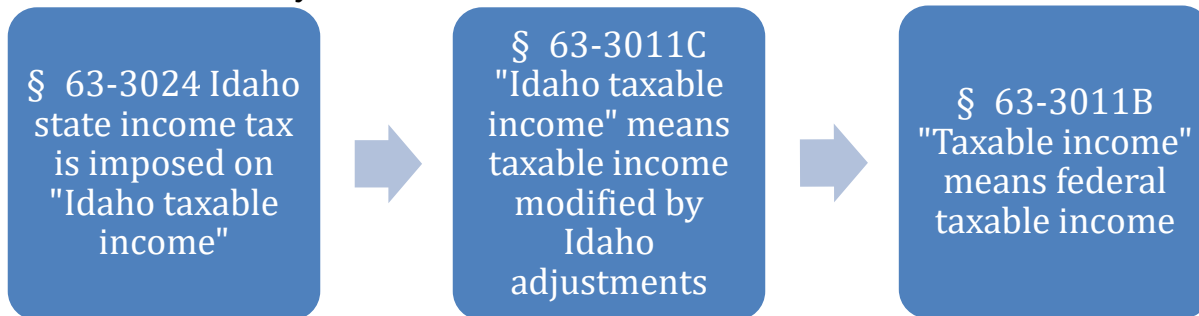
...

IDAHO

Difficulty Rating:



Flow Chart Summary:



<http://codes.findlaw.com/id/title-63-revenue-and-taxation/id-st-sect-63-3002.html>

Idaho Statutes Title 63. Revenue and Taxation § 63-3002. Declaration of intent

It is the intent of the legislature by the adoption of this act, insofar as possible to make the provisions of the Idaho act identical to the provisions of the Federal Internal Revenue Code relating to the measurement of taxable income, to the end that the taxable income reported each taxable year by a taxpayer to the internal revenue service shall be the identical sum reported to this state, subject only to modifications contained in the Idaho law; to achieve this result by the application of the various provisions of the Federal Internal Revenue Code relating to the definition of income, exceptions therefrom, deductions (personal and otherwise), accounting methods, taxation of trusts, estates, partnerships and corporations, basis and other pertinent provisions to gross income as defined therein, resulting in an amount called "taxable income" in the Internal Revenue Code, and then to impose the provisions of this act thereon to derive a sum called "Idaho taxable income"; to impose a tax on residents of this state measured by Idaho taxable income wherever derived and on the Idaho taxable income of nonresidents which is the result of activity within or derived from sources within this state. All of the foregoing is subject to modifications in Idaho law including, without limitation, modifications applicable to unitary groups of corporations, which include corporations incorporated outside the United States.

<http://codes.findlaw.com/id/title-63-revenue-and-taxation/id-st-sect-63-3009.html>

Idaho Statutes Title 63. Revenue and Taxation § 63-3009. Taxpayer

The term "taxpayer" means any person subject to a tax imposed by this act or required by the provisions of this act to file an income tax return, report income or pay a tax.

<http://codes.findlaw.com/id/title-63-revenue-and-taxation/id-st-sect-63-3011.html>

Idaho Statutes Title 63. Revenue and Taxation § 63-3011. Gross income

The term “gross income” means gross income as defined in section 61(a) of the Internal Revenue Code.

<http://codes.findlaw.com/id/title-63-revenue-and-taxation/id-st-sect-63-3011a.html>

Idaho Statutes Title 63. Revenue and Taxation § 63-3011A. Adjusted gross income

The term “adjusted gross income” means adjusted gross income as defined in section 62 of the Internal Revenue Code.

<http://codes.findlaw.com/id/title-63-revenue-and-taxation/id-st-sect-63-3011b.html>

Idaho Statutes Title 63. Revenue and Taxation § 63-3011B. Taxable income

The term “taxable income” means federal taxable income as determined under the Internal Revenue Code.

<http://codes.findlaw.com/id/title-63-revenue-and-taxation/id-st-sect-63-3011c.html>

Idaho Statutes Title 63. Revenue and Taxation § 63-3011C. Idaho taxable income

The term “Idaho taxable income” means taxable income as modified pursuant to the Idaho adjustments specifically provided in this chapter.

<http://codes.findlaw.com/id/title-63-revenue-and-taxation/id-st-sect-63-3012.html>

Idaho Statutes Title 63. Revenue and Taxation § 63-3012. Includes and including

The terms “includes” and “including” when used in a definition contained in this act shall not be deemed to exclude other things otherwise within the meaning of the term defined.

[See <http://losthorizons.com/Documents/Includes.pdf>]

<http://codes.findlaw.com/id/title-63-revenue-and-taxation/id-st-sect-63-3017.html>

Idaho Statutes Title 63. Revenue and Taxation § 63-3017. Employer

The term “employer” means “employer” as defined in the Internal Revenue Code.

<http://codes.findlaw.com/id/title-63-revenue-and-taxation/id-st-sect-63-3018.html>

Idaho Statutes Title 63. Revenue and Taxation § 63-3018. Employee

The term “employee” means “employee” as defined in the Internal Revenue Code.

<http://codes.findlaw.com/id/title-63-revenue-and-taxation/id-st-sect-63-3024.html>

Idaho Statutes Title 63. Revenue and Taxation § 63-3024. Individuals' tax and tax on estates and trusts

For taxable year 2001, and each taxable year thereafter, a tax measured by Idaho taxable income as defined in this chapter is hereby imposed upon every individual, trust, or estate required by this chapter to file a return.

(a) The tax imposed upon individuals, trusts and estates shall be computed at the following rates:

...

<http://codes.findlaw.com/id/title-63-revenue-and-taxation/id-st-sect-63-3030.html>

Idaho Statutes Title 63. Revenue and Taxation § 63-3030. Persons required to make returns of income

(a) Returns with respect to taxes measured by income in this chapter shall be made by the following:

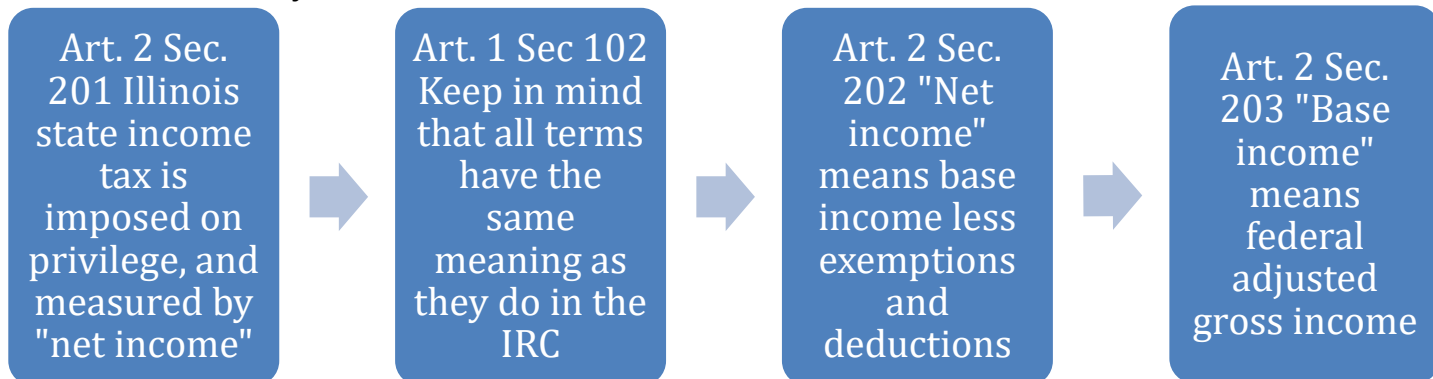
(1) Every resident individual required to file a federal return under section 6012(a)(1) of the Internal Revenue Code.

ILLINOIS

Difficulty Rating:



Flow Chart Summary:



<http://law.justia.com/codes/illinois/2016/chapter-35/act-35-ilcs-5/article-1/>

2016 Illinois Compiled Statutes

Chapter 35 - REVENUE

35 ILCS 5/ - Illinois Income Tax Act.

Article 1 - Short Title And Construction

Sec. 102. Construction.

Except as otherwise expressly provided or clearly appearing from the context, any term used in this Act shall have the same meaning as when used in a comparable context in the United States Internal Revenue Code of 1954 or any successor law or laws relating to federal income taxes and other provisions of the statutes of the United States relating to federal income taxes as such Code, laws and statutes are in effect for the taxable year.

<http://law.justia.com/codes/illinois/2016/chapter-35/act-35-ilcs-5/article-2/>

Article 2 - Tax Imposed

Sec. 201. Tax Imposed.

(a) In general. A tax measured by net income is hereby imposed on every individual, corporation, trust and estate for each taxable year ending after July 31, 1969 on the privilege of earning or receiving income in or as a resident of this State. Such tax shall be in addition to all other occupation or privilege taxes imposed by this State or by any municipal corporation or political subdivision thereof.

[See <http://losthorizons.com/Documents/AnExciseTaxIsAPrivilegeTax.pdf>]

Sec. 202. Net Income Defined.

In general. For purposes of this Act, a taxpayer's net income for a taxable year shall be that portion of his base income for such year which is allocable to this State under the provisions of Article 3, less the standard exemption allowed by Section 204 and the deduction allowed by Section 207.

Sec. 203. Base income defined.

(a) Individuals.

(1) In general. In the case of an individual, base income means an amount equal to the taxpayer's adjusted gross income for the taxable year as modified by paragraph (2).

...

<http://law.justia.com/codes/illinois/2016/chapter-35/act-35-ilcs-5/article-3/>

Article 3 - Allocation And Apportionment Of Base Income

Sec. 301. General Rule.

(a) Residents. All items of income or deduction which were taken into account in the computation of base income for the taxable year by a resident shall be allocated to this State.

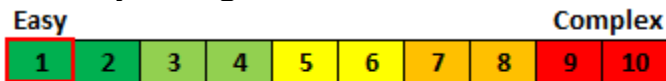
(b) Part-year residents. All items of income or deduction which were taken into account in the computation of base income for the taxable year by a part-year resident shall, for that part of the year the part-year resident was a resident of this State, be allocated to this State and, for the remaining part of the year, be allocated to this State only to the extent provided by Section 302, 303 or 304 (relating to compensation, nonbusiness income and business income, respectively).

(c) Other persons.

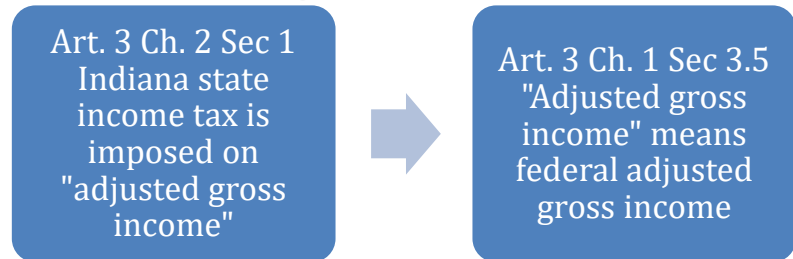
(1) In general. Any item of income or deduction which was taken into account in the computation of base income for the taxable year by any person other than a resident and which is referred to in Section 302, 303 or 304 (relating to compensation, nonbusiness income and business income, respectively) shall be allocated to this State only to the extent provided by such section.

INDIANA

Difficulty Rating:



Flow Chart Summary:



<http://law.justia.com/codes/indiana/2016/title-6/article-3/chapter-1/>

2016 Indiana Code
TITLE 6. TAXATION
ARTICLE 3. OTHER STATE INCOME TAXES
CHAPTER 1. DEFINITIONS
Section 3.5. "Adjusted gross income"

...

When used in this article, the term "adjusted gross income" shall mean the following :
In the case of all individuals, "adjusted gross income" (as defined in Section 62 of the Internal Revenue Code), modified as follows:

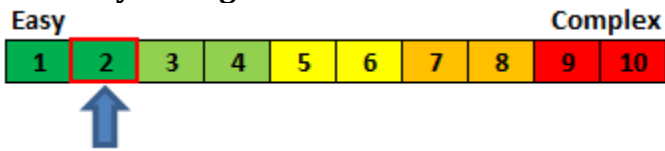
...

<http://law.justia.com/codes/indiana/2016/title-6/article-3/chapter-2/>

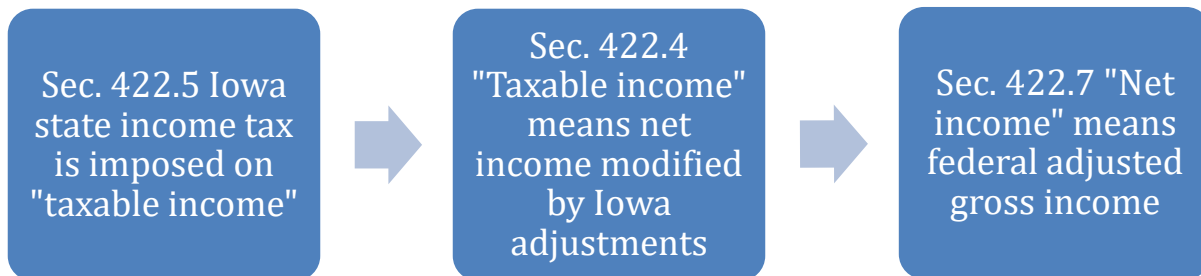
CHAPTER 2. IMPOSITION OF TAX AND DEDUCTIONS
Section 1. Tax Rate

Each taxable year, a tax at the following rate of adjusted gross income is imposed upon the adjusted gross income of every resident person, and on that part of the adjusted gross income derived from sources within Indiana of every nonresident person.

Difficulty Rating:



Flow Chart Summary:



<http://law.justia.com/codes/iowa/2016/title-x/chapter-422/section-422.4/>

2016 Iowa Code

Title X - FINANCIAL RESOURCES

Chapter 422 - INDIVIDUAL INCOME, CORPORATE, AND FRANCHISE TAXES

Section 422.4 - Definitions controlling division.

...

16. The words "taxable income" mean the net income as defined in section 422.7 minus the deductions allowed by section 422.9, in the case of individuals; in the case of estates or trusts, the words "taxable income" mean the taxable income (without a deduction for personal exemption) as computed for federal income tax purposes under the Internal Revenue Code, but with the adjustments specified in section 422.7 plus the Iowa income tax deducted in computing the federal taxable income and minus federal income taxes as provided in section 422.9.

...

<http://law.justia.com/codes/iowa/2016/title-x/chapter-422/section-422.5/>

Section 422.5 - Tax imposed — exclusions — alternative minimum tax.

...

1. A tax is imposed upon every resident and nonresident of the state which tax shall be levied, collected, and paid annually upon and with respect to the entire taxable income as defined in this division at rates as follows:

...

<http://law.justia.com/codes/iowa/2016/title-x/chapter-422/section-422.7/>

Section 422.7 - "Net income" — how computed.

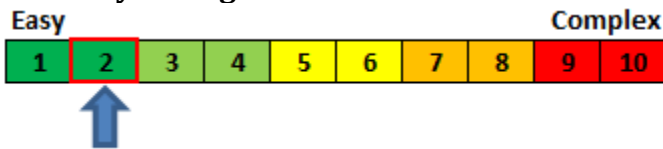
...

The term “net income” means the adjusted gross income before the net operating loss deduction as properly computed for federal income tax purposes under the Internal Revenue Code, with the following adjustments:

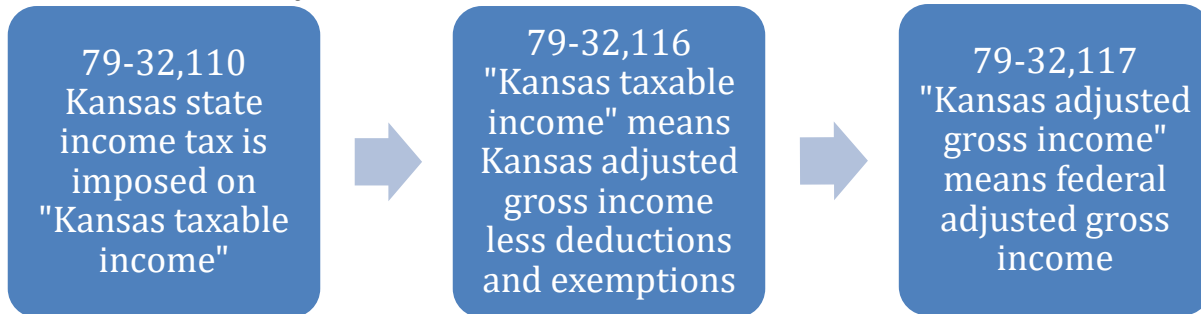
...

KANSAS

Difficulty Rating:



Flow Chart Summary:



http://www.kslegislature.org/li/b2017_18/statute/079_000_0000_chapter/079_032_0000_article/079_032_0095_section/079_032_0095_k/

79-3295. Withholding tax; definitions.

(a) The term "employee" means a resident of this state as defined by subsection (b) of K.S.A. 79-32,109, and amendments thereto, performing services for an employer either within or without the state and a nonresident performing services within this state, and includes an officer, employee or elected official of the United States, a state, territory, or any political subdivision thereof or any agency or instrumentality thereof, and an officer of a corporation.

(b) The term "employer" means any person, firm, partnership, limited liability company, corporation, association, trust or fiduciary of any kind or other type organization qualifying as an employer for federal income tax withholding purposes and who maintains an office, transacts business in or derives any income from sources within the state of Kansas for whom an individual performs or performed any services, of whatever nature, as the employee of such employer, and who has control of the payment of wages for such services, or is the officer, agent or employee of the person having control of the payment of wages. It also includes the United States, the state and all political subdivisions thereof, and all agencies or instrumentalities of any of them.

...

(j) The term "wages" means wages as defined by section 3401(a) of the federal internal revenue code which are taxable under the Kansas income tax act.

http://www.kslegislature.org/li/b2017_18/statute/079_000_0000_chapter/079_032_0000_article/079_032_0109_section/079_032_0109_k/

79-32,109. Definitions.

As used in this act, unless the context otherwise requires:

(a) (1) Any term used in this act shall have the same meaning as when used in a comparable context in the federal internal revenue code. Any reference in this act to the "federal internal revenue code" shall mean the provisions of the federal internal revenue code of 1986, and amendments thereto, and other provisions of the laws of the United States relating to federal income taxes, as the same may be or become effective at any time, or from time to time, for the taxable year.

...

http://www.kslegislature.org/li/b2017_18/statute/079_000_0000_chapter/079_032_0000_article/079_032_0110_section/079_032_0110_k/

79-32,110. Tax imposed; classes of taxpayers; rates.

(a) *Resident Individuals.* Except as otherwise provided by K.S.A. 79-3220(a), and amendments thereto, a tax is hereby imposed upon the Kansas taxable income of every resident individual, which tax shall be computed in accordance with the following tax schedules:

...

(b) *Nonresident Individuals.* A tax is hereby imposed upon the Kansas taxable income of every nonresident individual, which tax shall be an amount equal to the tax computed under subsection (a) as if the nonresident were a resident multiplied by the ratio of modified Kansas source income to Kansas adjusted gross income.

(c) *Corporations.* A tax is hereby imposed upon the Kansas taxable income of every corporation doing business within this state or deriving income from sources within this state. Such tax shall consist of a normal tax and a surtax and shall be computed as follows:

...

http://www.kslegislature.org/li/b2017_18/statute/079_000_0000_chapter/079_032_0000_article/079_032_0116_section/079_032_0116_k/

79-32,116. Kansas taxable income of an individual.

The Kansas taxable income of an individual shall be his or her Kansas adjusted gross income less his or her Kansas deductions and Kansas personal exemptions.

http://www.kslegislature.org/li/b2017_18/statute/079_000_0000_chapter/079_032_0000_article/079_032_0117_section/079_032_0117_k/

79-32,117. Kansas adjusted gross income of an individual; addition and subtraction modification.

(a) The Kansas adjusted gross income of an individual means such individual's federal adjusted gross income for the taxable year, with the modifications specified in this section.

(b) There shall be added to federal adjusted gross income:

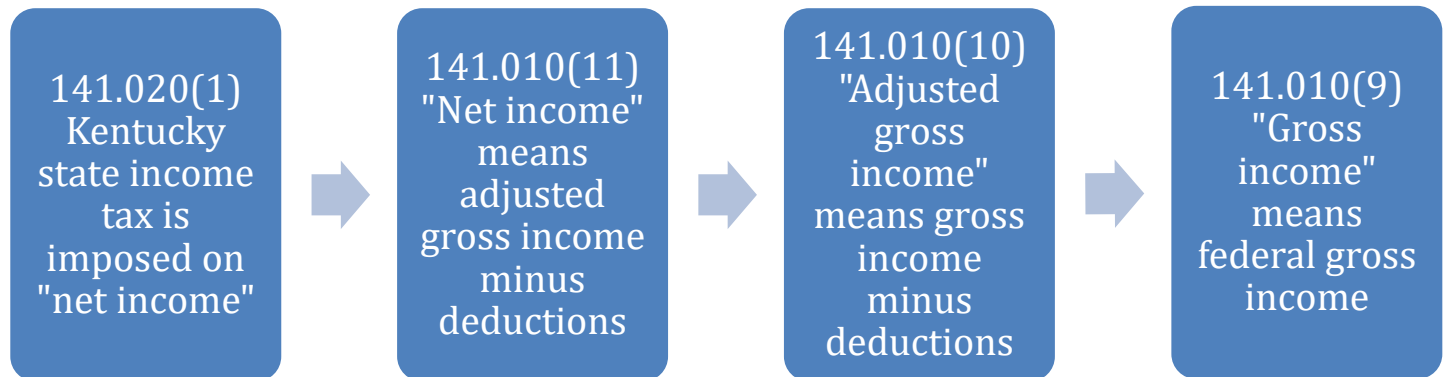
...

KENTUCKY

Difficulty Rating:



Flow Chart Summary:



<http://www.lrc.ky.gov/statutes/statute.aspx?id=45313>

141.010 Definitions for chapter.

As used in this chapter, unless the context requires otherwise:

...

(8) "Modified gross income" means the greater of:

(a) Adjusted gross income as defined in Section 62 of the Internal Revenue Code of 1986, including any subsequent amendments in effect on December 31 of the taxable year, and adjusted as follows:

1. Include interest income derived from obligations of sister states and political subdivisions thereof; and
2. Include lump-sum pension distributions taxed under the special transition rules of Pub. L. No. 104-188, sec. 1401(c)(2); or

(b) Adjusted gross income as defined in subsection (10) of this section and adjusted to include lump-sum pension distributions taxed under the special transition rules of Pub. L. No. 104-188, sec. 1401(c)(2);

(9) "Gross income," in the case of taxpayers other than corporations, means "gross income" as defined in Section 61 of the Internal Revenue Code;

(10) "Adjusted gross income," in the case of taxpayers other than corporations, means gross income as defined in subsection (9) of this section minus the deductions allowed individuals by Section 62 of the Internal Revenue Code

...

(11) "Net income," in the case of taxpayers other than corporations, means adjusted gross income as defined in subsection (10) of this section, minus:

...

(15) "Person" means "person" as defined in Section 7701(a)(1) of the Internal Revenue Code;

...

(19) "Employer" means "employer" as defined in Section 3401(d) of the Internal Revenue Code;

(20) "Employee" means "employee" as defined in Section 3401(c) of the Internal Revenue Code;

...

(22) "Wages" means "wages" as defined in Section 3401(a) of the Internal Revenue Code and includes other income subject to withholding as provided in Section 3401(f) and Section 3402(k), (o), (p), (q), and (s) of the Internal Revenue Code;

...

<http://www.lrc.ky.gov/statutes/statute.aspx?id=42430>

141.020 Levy of income tax on individuals -- Rate of normal tax -- Tax credits -- Income of nonresidents subject to tax -- Election to pay tax imposed by KRS 141.023.

(1) An annual tax shall be paid for each taxable year by every resident individual of this state upon his entire net income as defined in this chapter. The tax shall be determined by applying the rates in subsection (2) of this section to net income and subtracting allowable tax credits provided in subsection (3) of this section.

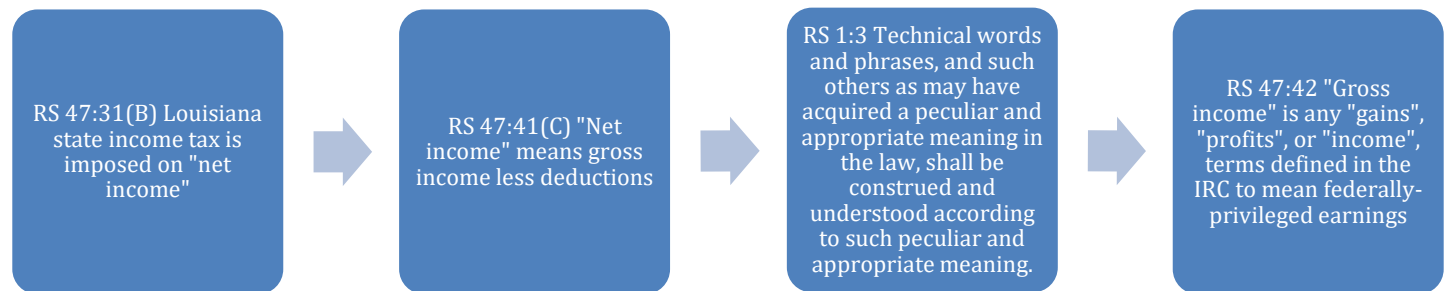
...

LOUISIANA

Difficulty Rating:



Flow Chart Summary:



<http://law.justia.com/codes/louisiana/2016/code-revisedstatutes/title-1/rs-1-3/>

2016 Louisiana Laws

Revised Statutes

TITLE 1 - General Provisions

RS 1:3 - Words and phrases; how construed

§3. Words and phrases; how construed

Words and phrases shall be read with their context and shall be construed according to the common and approved usage of the language. Technical words and phrases, and such others as may have acquired a peculiar and appropriate meaning in the law, shall be construed and understood according to such peculiar and appropriate meaning.

...

[for example, "income", "salaries", "wages", "compensation", "trade or business", "employee", and "employer"]

<http://law.justia.com/codes/louisiana/2016/code-revisedstatutes/title-47/rs-47-31/>

TITLE 47 - Revenue and Taxation

RS 47:31 - Individuals, corporations and trusts subject to tax

SUBPART B. TAX LEVY; RATES OF TAX

There shall be levied, collected, and paid for each taxable year a tax upon the net income of residents and nonresidents, estates, trusts and corporations, as hereinafter provided.

...

<http://law.justia.com/codes/louisiana/2016/code-revisedstatutes/title-47/rs-47-41/>

RS 47:41 - Net income

SUBPART C. COMPUTATION OF NET INCOME

"Net income" means the gross income computed under R.S. 47:42 through 47:53, less the deductions allowed by R.S. 47:54 through 47:77.

<http://law.justia.com/codes/louisiana/2016/code-revisedstatutes/title-47/rs-47-42/>

RS 47:42 - Gross income defined

A. General definition. "Gross income" includes gains, profits, and income derived from salaries, wages, or compensation for personal service, of whatever kind and in whatever form paid, or from professions, vocations, trades, businesses, commerce, or sales, or dealing in property, whether real or personal, growing out of the ownership or use of or interest in such property; also from interest, rent, dividends, securities, or the transaction of any business carried on for gain or profit, or gains or profits and income derived from any source whatever.

...

<http://law.justia.com/codes/louisiana/2016/code-revisedstatutes/title-47/rs-47-101/>

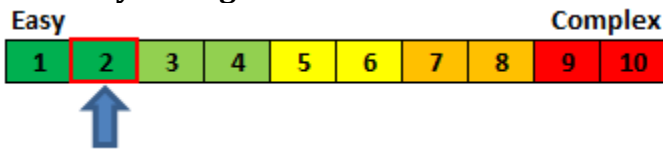
RS 47:101 - Individual returns

SUBPART E. RETURNS AND PAYMENT OF TAX

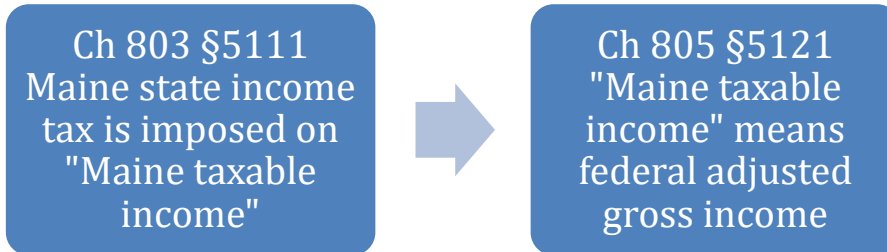
A.(1) All individuals required to file a federal individual tax return shall be required to file an individual income tax return. No tax shall be due for any taxable period for which an individual income tax return is not required to be filed pursuant to this Section.

[We know from "the inclusion of one is the exclusion of another" canon that being required to file a federal return is the ONLY condition for being required to file a state return. If exercising federal privilege and earning taxable income from that privilege are the conditions for being required to file a federal return, then they are also the conditions for being required to file a Louisiana state individual income tax return. Further, custom-defined terms in the Federal Code, (such as "income," "gains," "profits," etc.) have the same scope in Louisiana state income tax law as they do in the Federal Income tax law.]

Difficulty Rating:



Flow Chart Summary:



<http://legislature.maine.gov/statutes/36/title36sec111.html>

Title 36: TAXATION

Part 1: GENERAL PROVISIONS

Chapter 7: UNIFORM ADMINISTRATIVE PROVISIONS

§111. Definitions

As used in this Title, unless the context otherwise indicates, the following terms have the following meanings. [1981, c. 698, §174 (AMD).]

...

1-A. Code. "Code" means the United States Internal Revenue Code of 1986 and amendments to that Code as of December 31, 2015.

[2015, c. 388, Pt. A, §1 (AMD); 2015, c. 388, Pt. A, §16 (AFF) .]

<http://legislature.maine.gov/statutes/36/title36sec5102.html>

Part 8: INCOME TAXES

Chapter 801: DEFINITIONS

§5102. Definitions

The following definitions shall apply throughout this Part, except as the context may otherwise require:

...

1-C. Maine adjusted gross income. "Maine adjusted gross income" has the following meanings.

A. "Maine adjusted gross income" means, for a resident individual, the federal adjusted gross income of that individual, as modified by section 5122.

B. "Maine adjusted gross income" means, for a nonresident individual, that part of his federal adjusted gross income derived from sources within this State, as determined under section 5142.

<http://legislature.maine.gov/statutes/36/title36sec5111.html>

Part 8: INCOME TAXES

Chapter 803: IMPOSITION OF TAX ON INDIVIDUALS

§5111. Imposition and rate of tax

A tax is imposed for each taxable year beginning on or after January 1, 2000, on the Maine taxable income of every resident individual of this State. The amount of the tax is determined as provided in this section.

...

4. Additional tax. Additionally, a tax is imposed for each taxable year on the Maine adjusted gross income of every nonresident individual. The amount of the tax equals the tax computed under this section and chapter 805 as if the nonresident individual were a resident individual, multiplied by the ratio of the nonresident individual's Maine adjusted gross income, as defined in section 5102, subsection 1-C, paragraph B, to the nonresident individual's entire federal adjusted gross income, as modified by section 5122.

[2009, c. 434, §62 (AMD) .]

<http://legislature.maine.gov/statutes/36/title36sec5121.html>

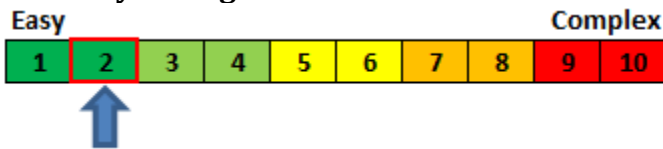
Chapter 805: COMPUTATION OF TAXABLE INCOME OF RESIDENT INDIVIDUALS

§5121. Maine taxable income

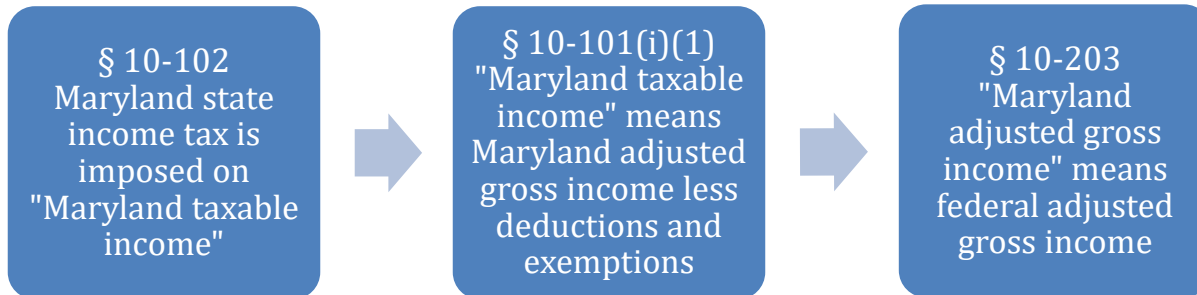
The Maine taxable income of a resident individual is equal to the individual's federal adjusted gross income as defined by the Code with the modifications and less the deductions and personal exemptions provided in this chapter.

MARYLAND

Difficulty Rating:



Flow Chart Summary:



<http://law.justia.com/codes/maryland/2016/tax-general/title-10/subtitle-1/section-10-101/>

2016 Maryland Code

Tax - General

Title 10 - Income Tax

Subtitle 1 - Definitions; General Provisions

§ 10-101. Definitions

(a) In general. -- In this title the following words have the meanings indicated.

...

(e) Federal adjusted gross income. -- "Federal adjusted gross income" means:

(1) for an individual other than a fiduciary, the individual's adjusted gross income as determined under the Internal Revenue Code;

(2) for a fiduciary other than one described in item (3) of this subsection, the fiduciary's taxable income, as determined under the Internal Revenue Code, increased by the amount allowed to the fiduciary as a deduction for a personal exemption under § 642(b) of the Internal Revenue Code; or

(3) for a fiduciary exempt from taxation under § 408(e)(1) or § 501 of the Internal Revenue Code, the fiduciary's unrelated business taxable income as defined under § 512 of the Internal Revenue Code.

...

(i) Maryland taxable income. -- "Maryland taxable income" means:

(1) for an individual, Maryland adjusted gross income, less the exemptions and deductions allowed under this title; and

(2) for a corporation, Maryland modified income as allocated under this title.

...

<http://law.justia.com/codes/maryland/2016/tax-general/title-10/subtitle-1/section-10-102/>

§ 10-102. Imposition of tax -- In general

...

Except as provided in § 10-104 of this subtitle, a tax is imposed on the Maryland taxable income of each individual and of each corporation.

<http://law.justia.com/codes/maryland/2016/tax-general/title-10/subtitle-1/section-10-107/>

§ 10-107. Application of federal income tax law

Closing Agreement Between IRS and Taxpayer Reduces Federal Taxable Income for Purposes of Determining Maryland Taxable Income

To the extent practicable, the Comptroller shall apply the administrative and judicial interpretations of the federal income tax law to the administration of the income tax laws of this State.

<http://law.justia.com/codes/maryland/2016/tax-general/title-10/subtitle-2/part-ii/section-10-203/>

Subtitle 2 - Maryland Taxable Income Calculations for Individual

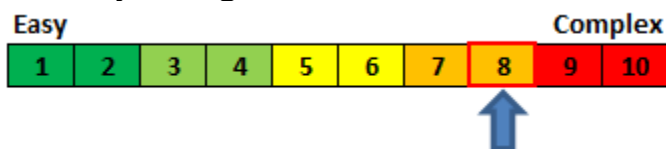
Part II - Maryland Adjusted Gross Income

§ 10-203. In general

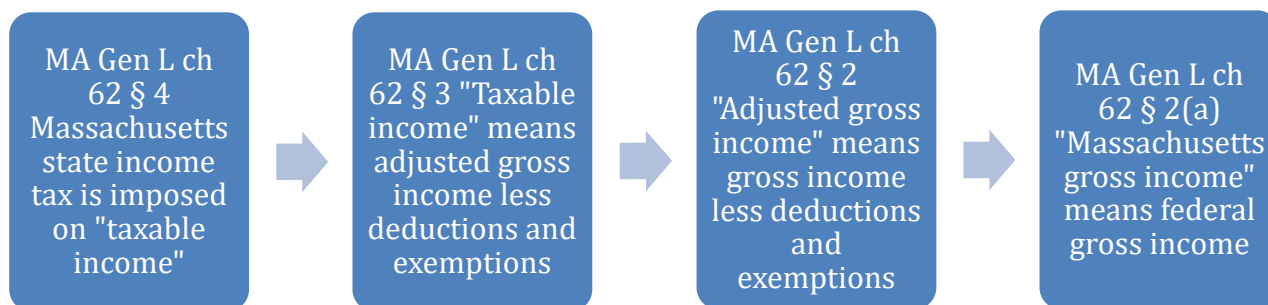
Except as provided in Subtitle 4 of this title, the Maryland adjusted gross income of an individual is the individual's federal adjusted gross income for the taxable year as adjusted under this Part II of this subtitle.

MASSACHUSETTS

Difficulty Rating:



Flow Chart Summary:



[Massachusetts divides its "Massachusetts gross income", "adjusted gross income", and "taxable income" into 3 Parts (A, B and C), with huge walls of text for each part. Could that have been done on purpose as a deterrent to those who might want to read and understand it? In the flow chart above, all 3 parts are treated as one, even though they each have their own deductions, exemptions, and tax rates.]

<https://law.justia.com/codes/massachusetts/2017/part-i/title-ix/chapter-62/section-1/>

2016 Massachusetts General Laws

PART I ADMINISTRATION OF THE GOVERNMENT

TITLE IX TAXATION

Chapter 62 TAXATION OF INCOMES

Section 1 Definitions

When used in this chapter the following words or terms shall, unless the context indicates otherwise, have the following meanings:

...
(c) "Code", the Internal Revenue Code of the United States, as amended on January 1, 2005 and in effect for the taxable year; but Code shall mean the Code as amended and in effect for the taxable year for sections 62(a)(1), 72, 105, 106, 139C, 223, 274(m), 274(n), 401 through 420, inclusive, 457, 529, 530, 3401 and 3405 but excluding sections 402A and 408(q).

(d) "Federal gross income", gross income as defined under the Code.

...
(l) "Trade or business" shall have the same meaning as in section sixty-two of the Code.

<https://law.justia.com/codes/massachusetts/2017/part-i/title-ix/chapter-62/section-2/>

Section 2 Gross income, adjusted gross income and taxable income defined; classes

(a) Massachusetts gross income shall mean the federal gross income, modified as required by section six F, with the following further modifications:

...

<https://law.justia.com/codes/massachusetts/2017/part-i/title-ix/chapter-62/section-3/>

Section 3 Taxable income: adjusted gross income less deductions and exemptions

A. In determining the Part A taxable income, the Part A adjusted gross income shall be reduced by the following deductions and exemptions.

...

<https://law.justia.com/codes/massachusetts/2017/part-i/title-ix/chapter-62/section-4/>

Section 4 Rates of tax for residents, non-residents and corporate trusts

Residents shall be taxed on their taxable income, and non-residents shall be taxed to the extent specified in section 5A on their taxable income, as follows:

...

<https://law.justia.com/codes/michigan/2017/chapter-206/statute-act-281-of-1967/division-281-1967-1/division-281-1967-1-1/section-206.12/>

2016 Michigan Compiled Laws

Chapter 206 - Income Tax Act of 1967

Act 281 of 1967 INCOME TAX ACT OF 1967 (206.1 - 206.713)

281-1967-1 PART 1 (206.1...206.532)

281-1967-1-1 CHAPTER 1 (206.1...206.36)

Section 206.12 Definitions.

...

(2) "Gross income" means gross income as defined in the internal revenue code.

(3) "Internal revenue code" means the United States internal revenue code of 1986 in effect on January 1, 2018 or at the option of the taxpayer, in effect for the tax year.

...

<https://law.justia.com/codes/michigan/2017/chapter-206/statute-act-281-of-1967/division-281-1967-1/division-281-1967-1-1/section-206.2/>

Section 206.2 Income tax act; rules of construction; internal revenue code, applicability.

...

(2) Any term used in this part shall have the same meaning as when used in comparable context in the laws of the United States relating to federal income taxes unless a different meaning is clearly required. Any reference in this part to the internal revenue code shall include other provisions of the laws of the United States relating to federal income taxes.

(3) It is the intention of this part that the income subject to tax be the same as taxable income as defined and applicable to the subject taxpayer in the internal revenue code, except as otherwise provided in this act.

...

<https://law.justia.com/codes/michigan/2017/chapter-206/statute-act-281-of-1967/division-281-1967-1/division-281-1967-1-1/section-206.30/>

Section 206.30 "Taxable income" defined; personal exemption; single additional exemption; deduction not considered allowable federal exemption for purposes of subsection (2); allowable exemption or deduction for nonresident or part-year resident; subtraction of prizes under MCL 432.1 to 432.47 from adjusted gross income prohibited; adjusted personal exemption; adjustment on and after January 1, 2013; "retirement or pension benefits" defined; limitations and restrictions; "oil and gas" defined.

Sec. 30.

(1) "Taxable income" means, for a person other than a corporation, estate, or trust, adjusted gross income as defined in the internal revenue code subject to the following adjustments under this section:

...

<https://law.justia.com/codes/michigan/2017/chapter-206/statute-act-281-of-1967/division-281-1967-1/division-281-1967-1-2/section-206.51/>

Section 206.51 Tax rate on taxable income of person other than corporation; percentages of collections deposited in state school aid fund; farmland credits; imposition of annualized rate; computation of taxable income of nonresident; resident beneficiary of trust; tax credit; including items of income and deductions from trust in taxable income; intent of section; definitions.

Sec. 51.

(1) For receiving, earning, or otherwise acquiring income from any source whatsoever, there is levied and imposed under this part upon the taxable income of every person other than a corporation a tax at the following rates in the following circumstances:

...

<https://www.revisor.mn.gov/statutes/?id=290.01>

290.01 DEFINITIONS.

Subdivision 1. **Words, terms, and phrases.** Unless the language or context clearly indicates that a different meaning is intended, the following words, terms, and phrases, for the purposes of this chapter, shall be given the meanings subjoined to them.

...

Subd. 6. **Taxpayer.** The term "taxpayer" means any person or corporation subject to a tax imposed by this chapter. For purposes of section [290.06, subdivision 23](#), the term "taxpayer" means an individual eligible to vote in Minnesota under section [201.014](#).

...

Subd. 15. **Includes.** The term "includes" and its derivatives, when used in a definition contained in this chapter, shall not exclude other things otherwise within the meaning of the term defined.

[See <http://losthorizons.com/Documents/Includes.pdf>]

...

Subd. 19. **Net income.** The term "net income" means the federal taxable income, as defined in section 63 of the Internal Revenue Code of 1986, as amended through the date named in this subdivision, incorporating the federal effective dates of changes to the Internal Revenue Code and any elections made by the taxpayer in accordance with the Internal Revenue Code in determining federal taxable income for federal income tax purposes, and with the modifications provided in sections [290.0131](#) to [290.0136](#).

...

Subd. 20. **Gross income.** The term "gross income" means the gross income as defined in section 61 of the Internal Revenue Code of 1986, as amended through the date named in subdivision 19 for the applicable taxable year, plus any additional items of income taxable under this chapter but not taxable under the Internal Revenue Code, less any items included in federal gross income but of a character exempt from state income tax under the laws of the United States.

...

Subd. 22. **Taxable net income.** For tax years beginning after December 31, 1986, the term "taxable net income" means:

- (1) for resident individuals the same as net income;
- (2) for individuals who were not residents of Minnesota for the entire year, the same as net income except that the tax is imposed only on the Minnesota apportioned share of that income as determined pursuant to section [290.06, subdivision 2c](#), paragraph (e);

...

Subd. 29. **Taxable income.** The term "taxable income" means:

- (1) for individuals, estates, and trusts, the same as taxable net income;

...

<https://www.revisor.mn.gov/statutes/?id=290.03>

290.03 INCOME TAX; IMPOSITION, CLASSES OF TAXPAYERS.

An annual tax for each taxable year, computed in the manner and at the rates hereinafter provided, is hereby imposed upon the taxable income for such year of the following classes of taxpayers:

- (1) Resident and nonresident individuals;

- (2) Estates of decedents, dying domiciled within or without this state;
- (3) Trusts (except those taxable as corporations) however created by residents or nonresidents or by domestic or foreign corporations.

<http://law.justia.com/codes/mississippi/2016/title-27/chapter-7/article-1/section-27-7-3/>

2016 Mississippi Code
Title 27 - Taxation and Finance
Chapter 7 - Income Tax and Withholding
Article 1 - Income Tax
§ 27-7-3. Definitions

When used in this article:

(a) "Taxpayer" includes any individual, partnership, corporation, association, trust or estate, subject to a tax imposed hereunder, or whose income is, in whole or in part, subject to a tax imposed hereunder.

...

<http://law.justia.com/codes/mississippi/2016/title-27/chapter-7/article-1/section-27-7-5/>

§ 27-7-5. Imposition of the tax

(1) There is hereby assessed and levied, to be collected and paid as hereinafter provided, for the calendar year 1983 and fiscal years ending during the calendar year 1983 and all taxable years thereafter, upon the entire net income of every resident individual, corporation, association, trust or estate, in excess of the credits provided, a tax at the following rates:

...

<http://law.justia.com/codes/mississippi/2016/title-27/chapter-7/article-1/section-27-7-13/>

§ 27-7-13. Net income defined

Deciphering the Financial Accounting Standards Board Interpretation (FIN) 48

(1) The term "net income" means the gross income as defined hereunder, less allowable business expenses and expenses incurred in the taxpayer's regular trade or profession.

...

<http://law.justia.com/codes/mississippi/2016/title-27/chapter-7/article-1/section-27-7-15/>

§ 27-7-15. Gross income defined

Mississippi Dividend Exclusion Expanded Beyond Legislature's Original Intent

(1) For the purposes of this article, except as otherwise provided, the term "gross income" means and includes the income of a taxpayer derived from salaries, wages, fees or compensation for service, of whatever kind and in whatever form paid, including income from governmental agencies and subdivisions thereof; or from professions, vocations, trades, businesses, commerce or sales, or renting or dealing in property, or reacquired property; also from annuities, interest, rents, dividends, securities, insurance premiums, reinsurance premiums, considerations for supplemental insurance contracts, or the transaction of any business carried on for gain or profit, or gains, or profits, and income derived from any

source whatever and in whatever form paid. The amount of all such items of income shall be included in the gross income for the taxable year in which received by the taxpayer.

[The definition of "gross income" above hinges on the term "taxpayer". Explain more about includes and including here.]

Also, notice how the words "includes" and "including" work together. "Includes" narrows the definition down in general, and then "including" gives all of the specific types of income that can be considered part of "gross income".

MISSOURI

<http://revisor.mo.gov/main/OneSection.aspx?section=143.011&bid=7186&hl=>

143.011. Resident individuals — tax rates.

1. A tax is hereby imposed for every taxable year on the Missouri taxable income of every resident. The tax shall be determined by applying the tax table or the rate provided in section 143.021, which is based upon the following rates:

...

<http://revisor.mo.gov/main/OneSection.aspx?section=143.091&bid=7196&hl=>

143.091. Meaning of terms.

Any term used in sections 143.011 to 143.996 shall have the same meaning as when used in a comparable context in the laws of the United States relating to federal income taxes, unless a different meaning is clearly required by the provisions of sections 143.011 to 143.996. Any reference in sections 143.011 to 143.996 to the laws of the United States shall mean the provisions of the Internal Revenue Code of 1986, and amendments thereto, and other provisions of the laws of the United States relating to federal income taxes, as the same may be or become effective, at any time or from time to time, for the taxable year.

...

<http://revisor.mo.gov/main/OneSection.aspx?section=143.111&bid=7201&hl=>

143.111. Missouri taxable income.

The Missouri taxable income of a resident shall be such resident's Missouri adjusted gross income less:

- (1) Either the Missouri standard deduction or the Missouri itemized deduction;
- (2) The Missouri deduction for personal exemptions;
- (3) The Missouri deduction for dependency exemptions;
- (4) The deduction for federal income taxes provided in section 143.171; and
- (5) The deduction for a self-employed individual's health insurance costs provided in section 143.113.

...

<http://revisor.mo.gov/main/OneSection.aspx?section=143.121&bid=33866&hl=>

143.121. Missouri adjusted gross income.

1. The Missouri adjusted gross income of a resident individual shall be the taxpayer's federal adjusted gross income subject to the modifications in this section.

2. There shall be added to the taxpayer's federal adjusted gross income:

...

http://leg.mt.gov/bills/mca/title_0150/chapter_0300/part_0210/section_0010/0150-0300-0210-0010.html

test

TITLE 15. TAXATION
CHAPTER 30. INDIVIDUAL INCOME TAX
Part 21. Rate and General Provisions
15-30-2101. Definitions.

For the purpose of this chapter, unless otherwise required by the context, the following definitions apply:

...

(10) "Gross income" means the taxpayer's gross income for federal income tax purposes as defined in section 61 of the Internal Revenue Code (26 U.S.C. 61) or as that section may be labeled or amended, excluding unemployment compensation included in federal gross income under the provisions of section 85 of the Internal Revenue Code (26 U.S.C. 85) as amended.

...

(13) "Internal Revenue Code" means the Internal Revenue Code of 1986, as amended, or as it may be labeled or further amended. References to specific provisions of the Internal Revenue Code mean those provisions as they may be otherwise labeled or further amended.

...

(19) "Net income" means the adjusted gross income of a taxpayer less the deductions allowed by this chapter.

...

(32) "Taxable income" means the adjusted gross income of a taxpayer less the deductions and exemptions provided for in this chapter.

(33) "Taxpayer" includes any person, entity, or fiduciary, resident or nonresident, subject to a tax or other obligation imposed by this chapter and unless otherwise specifically provided does not include a C. corporation.

...

http://leg.mt.gov/bills/mca/title_0150/chapter_0300/part_0210/section_0020/0150-0300-0210-0020.html

15-30-2102. Construction of net income.

For the purpose of raising revenue, the net income required to be shown on returns under this chapter and taken as the basis for determining the tax hereunder shall not be classified or held or construed to be property. All income except what has been expressly exempted under the provisions of this chapter and income not permitted to be taxed under the constitution of this state or the constitution or laws of the United States shall be included and considered in determining the net income of taxpayers within the provision of this chapter.

http://leg.mt.gov/bills/mca/title_0150/chapter_0300/part_0210/section_0030/0150-0300-0210-0030.html

15-30-2103. Rate of tax.

(1) There must be levied, collected, and paid for each tax year upon the taxable income of each taxpayer subject to this tax, after making allowance for exemptions and deductions as provided in this chapter, a tax on the brackets of taxable income as follows:

...

http://leg.mt.gov/bills/mca/title_0150/chapter_0300/part_0210/section_0040/0150-0300-0210-0040.html

15-30-2104. Tax on nonresident.

(1) (a) A tax is imposed upon each nonresident equal to the tax computed under **15-30-2103** as if the nonresident were a resident during the entire tax year, multiplied by the ratio of Montana source income to total income from all sources.

http://leg.mt.gov/bills/mca/title_0150/chapter_0300/part_0210/section_0100/0150-0300-0210-0100.html

15-30-2110. Adjusted gross income.

(1) Subject to subsection (14), adjusted gross income is the taxpayer's federal adjusted gross income as defined in section 62 of the Internal Revenue Code, 26 U.S.C. 62, and in addition includes the following:

...

- (a) (i) interest received on obligations of another state or territory or county, municipality, district, or other political subdivision of another state, except to the extent that the interest is exempt from taxation by Montana under federal law;
- (ii) exempt-interest dividends as defined in section 852(b)(5) of the Internal Revenue Code, 26 U.S.C. 852(b)(5), that are attributable to the interest referred to in subsection (1)(a)(i);
- (b) refunds received of federal income tax, to the extent that the deduction of the tax resulted in a reduction of Montana income tax liability as determined under subsection (15);
- (c) that portion of a shareholder's income under subchapter S. of Chapter 1 of the Internal Revenue Code that has been reduced by any federal taxes paid by the subchapter S. corporation on the income;
- (d) depreciation or amortization taken on a title plant as defined in **33-25-105**;
- (e) the recovery during the tax year of an amount deducted in any prior tax year to the extent that the amount recovered reduced the taxpayer's Montana income tax in the year deducted;
- (f) if the state taxable distribution of an estate or trust is greater than the federal taxable distribution of the same estate or trust, the difference between the state taxable distribution and the federal taxable distribution of the same estate or trust for the same tax period; and
- (g) except for exempt-interest dividends described in subsection (2)(a)(ii), the amount of any dividend to the extent that the dividend is not included in federal adjusted gross income.

<http://nebraskalegislature.gov/laws/statutes.php?statute=77-2714.01>

Nebraska Revised Statute 77-2714.01

Terms, defined.

As used in sections [77-2714](#) to [77-27123](#), unless the context otherwise requires:

(1) Nebraska adjusted gross income shall mean (a) for resident individuals, their federal adjusted gross income as modified in section [77-2716](#) and (b) for nonresident individuals and partial-year resident individuals, the portion of the federal adjusted gross income that is derived from or connected with sources within this state as provided in section [77-2715](#);

(2) Nebraska taxable income shall mean (a) for resident individuals, the amount of income subject to tax and (b) for nonresident individuals and partial-year resident individuals, the amount of income on which the tax will be computed, before the proration contained in subsection (3) of section [77-2715](#) to determine the tax attributable to income from sources within this state;

...

<http://nebraskalegislature.gov/laws/statutes.php?statute=77-2715>

Nebraska Revised Statute 77-2715

(1) A tax is hereby imposed for each taxable year on the entire income of every resident individual and on the income of every nonresident individual and partial-year resident individual which is derived from sources within this state, except that any individual who has additions to adjusted gross income pursuant to section [77-2716](#) of less than five thousand dollars shall not have an individual income tax liability after nonrefundable credits under the Nebraska Revenue Act of 1967 that exceeds his or her individual income tax liability before credits under the Internal Revenue Code of 1986.

<http://nebraskalegislature.gov/laws/statutes.php?statute=77-2761>

Nebraska Revised Statute 77-2761

Income tax; return; required by whom.

An income tax return with respect to the income tax imposed by the provisions of the Nebraska Revenue Act of 1967 shall be made by the following:

(1) Every resident individual who is required to file a federal income tax return for the taxable year;

(2) Every nonresident individual who has income from sources in this state;

[Nevada does not collect Individual Income tax, but they do collect business tax, as shown below.]

<http://law.justia.com/codes/nevada/2015/chapter-363b/statute-363b.110/>

2015 Nevada Revised Statutes

Chapter 363B - Business Tax

NRS 363B.110 - Imposition, amount and payment of tax; filing of return. [Effective July 1, 2015.]

1. There is hereby imposed an **excise tax** on each **employer** at the rate of 0.63 percent of the **wages**, as defined in NRS 612.190, paid by the **employer** during a calendar quarter with respect to **employment** in connection with the **business activities** of the **employer**.

<http://law.justia.com/codes/nevada/2015/chapter-363b/>

Chapter 363B - Business Tax

NRS 363B.010 - Definitions.

As used in this chapter, unless the context otherwise requires, the words and terms defined in NRS 363B.015 to 363B.050, inclusive, have the meanings ascribed to them in those sections.

"Employer" means any employer who is required to pay a contribution pursuant to NRS 612.535 for any calendar quarter with respect to any business activity of the employer, except a financial institution, an Indian tribe, a nonprofit organization, a political subdivision or any person who does not supply a product or service, but who only consumes a service.

"Employment" has the meaning ascribed to it in NRS 612.065 to 612.145, inclusive.

"Business activity" means the performance of a service or engagement in a trade for profit.

<http://law.justia.com/codes/nevada/2015/chapter-612/statute-612.065/>

Chapter 612 - Unemployment Compensation

NRS 612.065 - "Employment" defined.

Subject to the provisions of NRS 612.070 to 612.145, inclusive, **"employment"** means service, including service in interstate commerce, performed for wages or under any contract of hire, written or oral, express or implied.

<http://law.justia.com/codes/nevada/2015/chapter-612/statute-612.190/>

Chapter 612 - Unemployment Compensation

NRS 612.190 - "Wages" defined.

1. **"Wages"** means: (a) All remuneration paid for personal services, including commissions and bonuses and the cash value of all remuneration payable in any medium other than cash;

<http://law.justia.com/codes/nevada/2015/chapter-360/statute-360.910/>

Chapter 360 - General Provisions

NRS 360.910 - "Employer excise taxes" defined. [Effective through June 30, 2036.]

"Employer excise taxes" means the taxes imposed on the wages paid by an employer pursuant to chapter 363A or 363B of NRS.

[https://www.lawserver.com/law/state/nevada/nrs/nevada revised statutes chapter 363c general provisions](https://www.lawserver.com/law/state/nevada/nrs/nevada_revised_statutes_chapter_363c_general_provisions)

Nevada Revised Statutes 363C.090 – References to Internal Revenue Code

Current as of: 2016

For the purposes of this chapter, unless otherwise indicated, section references are to the Internal Revenue Code of 1986, as amended, and include future amendments to such sections and corresponding provisions of future federal internal revenue laws.

NEW HAMPSHIRE

New Hampshire's Individual Income tax is very limited.

<http://law.justia.com/codes/new-hampshire/2016/title-v/chapter-77/section-77-1/>

**2016 New Hampshire Revised Statutes
Title V - TAXATION
Chapter 77 - TAXATION OF INCOMES
Section 77:1 - Rate.**

The annual tax upon incomes shall be levied at the rate of 5 percent.

<http://law.justia.com/codes/new-hampshire/2016/title-v/chapter-77/section-77-2/>

Section 77:2 - Conformity to Laws.

It is the intention of this chapter, and it shall be construed, anything contained herein to the contrary notwithstanding, not to impose any tax upon any income in violation of the Constitution of the United States or in violation of any constitutional federal laws, or in violation of the constitution of this state, or in violation of any contractual obligations of exemption from taxation established prior to May 4, 1923, by the state or any of its political subdivisions or by the United States, which may not be impaired lawfully hereby.

<http://law.justia.com/codes/new-hampshire/2016/title-i/chapter-21/section-21-2/>

**Title I - THE STATE AND ITS GOVERNMENT
Chapter 21 - STATUTORY CONSTRUCTION
Section 21:2 - Common Usage.**

Words and phrases shall be construed according to the common and approved usage of the language; but technical words and phrases, and such others as may have acquired a peculiar and appropriate meaning in law, shall be construed and understood according to such peculiar and appropriate meaning.

<http://codes.findlaw.com/nj/title-1-acts-laws-and-statutes/nj-st-sect-1-1-1.html>

New Jersey Statutes Title 1. Acts, Laws and Statutes 1 § 1-1

In the construction of the laws and statutes of this state, both civil and criminal, words and phrases shall be read and construed with their context, and shall, unless inconsistent with the manifest intent of the legislature or unless another or different meaning is expressly indicated, be given their generally accepted meaning, according to the approved usage of the language. Technical words and phrases, and words and phrases having a special or accepted meaning in the law, shall be construed in accordance with such technical or special and accepted meaning.

<http://codes.findlaw.com/nj/title-54a-new-jersey-gross-income-tax-act/nj-st-sect-54a-1-2.html>

New Jersey Statutes Title 54A. New Jersey Gross Income Tax Act 54A § 1-2

As used in this act, unless the context clearly indicates otherwise, the following words and phrases shall have the following meaning:

...

d. "Gross income" shall include that set forth in chapter 5 hereunder.

...

l. "Taxpayer" means any individual, estate or trust required to report or to pay taxes, interest and penalties under this act, or whose income in whole or in part is subject to the tax imposed by this act.

...

<http://codes.findlaw.com/nj/title-54a-new-jersey-gross-income-tax-act/nj-st-sect-54a-2-1.html>

New Jersey Statutes Title 54A. New Jersey Gross Income Tax Act 54A § 2-1

There is hereby imposed a tax for each taxable year (which shall be the same as the taxable year for federal income tax purposes) on the New Jersey gross income as herein defined of every individual, estate or trust (other than a charitable trust or a trust forming part of a pension or profit-sharing plan), subject to the deductions, limitations and modifications hereinafter provided, determined in accordance with the following tables with respect to taxpayers' taxable income:

...

<http://codes.findlaw.com/nj/title-54a-new-jersey-gross-income-tax-act/nj-st-sect-54a-5-1.html>

New Jersey Statutes Title 54A. New Jersey Gross Income Tax Act 54A § 5-1

New Jersey gross income shall consist of the following categories of income:

a. Salaries, wages, tips, fees, commissions, bonuses, and other remuneration received for services rendered whether in cash or in property, and amounts paid or distributed, or deemed paid or distributed, out of a medical savings account that are not excluded from gross income pursuant to section 5 of P.L.1997, c. 414 (C.54A:6-27).

...

[The New Jersey Statutes don't attempt to provide definitions for any of these terms: Salaries, wages, tips, fees, commissions, bonuses, and other remuneration received for services rendered. Those terms are used to enumerate the first category of "New Jersey gross income" above. Therefore, according to New Jersey Statutes Title 1. Acts, Laws and Statutes 1 § 1-1, those terms "shall be construed in accordance with" their "special or accepted meaning in the law", which means their meanings in the Internal Revenue Code (Title 26 USC).]

<http://law.justia.com/codes/new-mexico/2016/chapter-7/article-2/section-7-2-2/>

2016 New Mexico Statutes

Chapter 7 - Taxation

Article 2 - Income Tax General Provisions

Section 7-2-2 - Definitions.

For the purpose of the Income Tax Act and unless the context requires otherwise:

A. "adjusted gross income" means adjusted gross income as defined in Section 62 of the Internal Revenue Code, as that section may be amended or renumbered;

B. "base income":

(2) means, for taxpayers other than estates or trusts, that part of the taxpayer's income defined as adjusted gross income plus, for taxable years beginning on or after January 1, 1991, the amount of the net operating loss deduction allowed by Section 172(a) of the Internal Revenue Code, as that section may be amended or renumbered, and taken by the taxpayer for that year;

(3) includes, for all taxpayers, any other income of the taxpayer not included in adjusted gross income but upon which a federal tax is calculated pursuant to the Internal Revenue Code for income tax purposes, except amounts for which a calculation of tax is made pursuant to Section 55 of the Internal Revenue Code, as that section may be amended or renumbered; "base income" also includes interest received on a state or local bond;

N. "net income" means, for estates and trusts, base income adjusted to exclude amounts that the state is prohibited from taxing because of the laws or constitution of this state or the United States and means, for taxpayers other than estates or trusts, base income adjusted to exclude:

Z. "taxpayer" means any individual subject to the tax imposed by the Income Tax Act.

<http://law.justia.com/codes/new-mexico/2016/chapter-7/article-2/section-7-2-3/>

Section 7-2-3 - Imposition and levy of tax.

A tax is imposed at the rates specified in the Income Tax Act upon the net income of every resident individual and upon the net income of every nonresident individual employed or engaged in the transaction of business in, into or from this state, or deriving any income from any property or employment within this state.

<http://law.justia.com/codes/new-york/2016/tax/article-22/part-1/601/>

2016 New York Laws

TAX - Tax

Article 22 - PERSONAL INCOME TAX

Part 1 - (601 - 607) GENERAL

601 - Imposition of tax.

601. Imposition of tax. (a) Resident married individuals filing joint returns and resident surviving spouses. There is hereby imposed for each taxable year on the New York taxable income of every resident married individual who makes a single return jointly with his spouse under subsection (b) of section six hundred fifty-one and on the New York taxable income of every resident surviving spouse a tax determined in accordance with the following tables:

...

(b) Resident heads of households. There is hereby imposed for each taxable year on the New York taxable income of every resident head of a household a tax determined in accordance with the following tables:

...

(c) Resident unmarried individuals, resident married individuals filing separate returns and resident estates and trusts. There is hereby imposed for each taxable year on the New York taxable income of every resident individual who is not a married individual who makes a single return jointly with his spouse under subsection (b) of section six hundred fifty-one or a resident head of a household or a resident surviving spouse, and on the New York taxable income of every resident estate and trust a tax determined in accordance with the following tables:

...

<http://law.justia.com/codes/new-york/2016/tax/article-22/part-1/607/>

2016 New York Laws

TAX - Tax

Article 22 - PERSONAL INCOME TAX

Part 1 - (601 - 607) GENERAL

607 - Meaning of terms.

(a) General.

Any term used in this article shall have the same meaning as when used in a comparable context in the laws of the United States relating to federal income taxes, unless a different meaning is clearly required but such meaning shall be subject to the exceptions or modifications prescribed in this article or by statute. Any reference in this article to the laws of the United States

shall mean the provisions of the internal revenue code of nineteen hundred eighty-six (unless a reference to the internal revenue code of nineteen hundred fifty-four is clearly intended), and amendments thereto, and other provisions of the laws of the United States relating to federal income taxes, as the same may be or become effective at any time or from time to time for the taxable year.

<http://law.justia.com/codes/new-york/2016/tax/article-22/part-2/611/>

Part 2 - (611 - 630-D*2) RESIDENTS

611 - New York taxable income of a resident individual.

(a) General.

The New York taxable income of a resident individual shall be his New York adjusted gross income less his New York deduction and New York exemptions, as determined under this part.

<http://law.justia.com/codes/new-york/2016/tax/article-22/part-2/612/>

Part 2 - (611 - 630-D*2) RESIDENTS

612 - New York adjusted gross income of a resident individual.

(a) General.

The New York adjusted gross income of a resident individual means his federal adjusted gross income as defined in the laws of the United States for the taxable year, with the modifications specified in this section.

<http://law.justia.com/codes/north-carolina/2015/chapter-105/article-4/section-105-153.7/>

2015 North Carolina General Statutes

Chapter 105 - Taxation.

Article 4 - Income Tax.

§ 105-153.7 - 7. (Effective for taxable years beginning on or after January 1, 2014) Individual income tax imposed.

(a) (Effective for taxable years beginning on or after January 1, 2017) Tax. - A tax is imposed for each taxable year on the North Carolina taxable income of every individual. The tax shall be levied, collected, and paid annually. The tax is five and four hundred ninety-nine thousandths percent (5.499%) of the taxpayer's North Carolina taxable income.

<http://law.justia.com/codes/north-carolina/2015/chapter-105/article-4/section-105-153.3/>

§ 105-153.3 - 3. (Effective for taxable years beginning on or after January 1, 2014) Definitions.

The following definitions apply in this Part:

(1) Adjusted gross income. - Defined in section 62 of the Code.

(2) Code. - Defined in G.S. 105-228.90.

...

(12) North Carolina taxable income. - Defined in G.S. 105-153.4.

...

(19) Taxpayer. - An individual subject to the tax imposed by this Part.

...

<http://law.justia.com/codes/north-carolina/2015/chapter-105/article-4/section-105-153.4/>

§ 105-153.4 - 4. (Effective for taxable years beginning on or after January 1, 2014 and before January 1, 2015) North Carolina taxable income defined.

(a) Residents. - For an individual who is a resident of this State, the term "North Carolina taxable income" means the taxpayer's adjusted gross income as modified in G.S. 105-153.5 and G.S. 105-153.6.

<http://law.justia.com/codes/north-carolina/2015/chapter-105/article-9/section-105-228.90/>

Article 9 - General Administration; Penalties and Remedies.

§ 105-228.90 - 90. Scope and definitions.

...

(1b) Code. - The Internal Revenue Code as enacted as of January 1, 2015, including any provisions enacted as of that date that become effective either before or after that date.

...

<http://www.legis.nd.gov/cencode/t57c38.pdf#nameddest=57-38-01>

CHAPTER 57-38

INCOME TAX

57-38-01. Definitions.

...

13. "Taxable income" in the case of individuals, estates, trusts, and corporations means the taxable income as computed for an individual, estate, trust, or corporation for federal income tax purposes under the United States Internal Revenue Code of 1954, as amended, plus or minus the adjustments as may be provided by this chapter or other provisions of law. Except as otherwise expressly provided, "taxable income" does not include any amount computed for federal alternative minimum tax purposes.

14. "Taxpayer" includes any individual, corporation, or fiduciary subject to a tax imposed by this chapter.

15. Any term, as used in this code, as it pertains to the filing and reporting of income, deductions, or exemptions or the paying of North Dakota income tax, has the same meaning as when used in a comparable context in the laws of the United States relating to federal income taxes, unless a different meaning is clearly required or contemplated.

57-38-01.1. Declaration of legislative intent.

It is the intent of the legislative assembly to simplify the state income tax laws and to demonstrate that federal legislation is not necessary to deal with certain interstate tax problems, by adopting the federal definition of taxable income as the starting point for the computation of state income tax by all taxpayers and providing the necessary adjustments thereto to substantially preserve and maintain existing exemptions and deductions.

...

57-38-30.3. Individual, estate, and trust income tax. (Effective for taxable years beginning before December 31, 2016)

1. A tax is hereby imposed for each taxable year upon income earned or received in that taxable year by every resident and nonresident individual, estate, and trust. A taxpayer computing the tax under this section is only eligible for those adjustments or credits that are specifically provided for in this section. Provided, that for purposes of this section, any person required to file a state income tax return under this chapter, but who has not computed a federal taxable income figure, shall compute a federal taxable income figure using a pro forma return in order to determine a federal taxable income figure to be used as a starting point in computing state income tax under this section.

...

<http://law.justia.com/codes/ohio/2016/title-57/chapter-5747/section-5747.01/>

2016 Ohio Revised Code
Title [57] LVII TAXATION
Chapter 5747 - INCOME TAX
Section 5747.01 - Income tax definitions.

Except as otherwise expressly provided or clearly appearing from the context, any term used in this chapter that is not otherwise defined in this section has the same meaning as when used in a comparable context in the laws of the United States relating to federal income taxes or if not used in a comparable context in those laws, has the same meaning as in section 5733.40 of the Revised Code. Any reference in this chapter to the Internal Revenue Code includes other laws of the United States relating to federal income taxes.

As used in this chapter:

(A) "Adjusted gross income" or "Ohio adjusted gross income" means federal adjusted gross income, as defined and used in the Internal Revenue Code, adjusted as provided in this section:

<http://law.justia.com/codes/ohio/2016/title-57/chapter-5747/section-5747.02/>

Section 5747.02 - Tax rates.

(A) For the purpose of providing revenue for the support of schools and local government functions, to provide relief to property taxpayers, to provide revenue for the general revenue fund, and to meet the expenses of administering the tax levied by this chapter, there is hereby levied on every individual, trust, and estate residing in or earning or receiving income in this state, on every individual, trust, and estate earning or receiving lottery winnings, prizes, or awards pursuant to Chapter 3770. of the Revised Code, on every individual, trust, and estate earning or receiving winnings on casino gaming, and on every individual, trust, and estate otherwise having nexus with or in this state under the Constitution of the United States, an annual tax measured as prescribed in divisions (A)(1) to (4) of this section.

...

(3) In the case of individuals, for taxable years beginning in 2015 or thereafter, the tax imposed by this section on income other than taxable business income shall be measured by Ohio adjusted gross income, less taxable business income and less an exemption for the taxpayer, the taxpayer's spouse, and each dependent as provided in section 5747.025 of the Revised Code. The tax imposed on the balance thus obtained is hereby levied as follows:

...

<http://law.justia.com/codes/oklahoma/2016/title-68/section-68-2355/>

2016 Oklahoma Statutes

Title 68. Revenue and Taxation

§68-2355. Tax imposed - Classes of taxpayers.

C. Individuals. For all taxable years beginning on or after January 1, 2016, and for which the determination required pursuant to Sections 4 and 5 of this act is made by the State Board of Equalization, a tax is hereby imposed upon the Oklahoma taxable income of every resident or nonresident individual, which tax shall be computed as follows:

<http://law.justia.com/codes/oklahoma/2016/title-68/section-68-2353/>

§68-2353. Definitions.

3. Any term used in the Oklahoma Income Tax Act shall have the same meaning as when used in a comparable context in the Internal Revenue Code, unless a different meaning is clearly required. For all taxable periods covered by the Oklahoma Income Tax Act, the tax status and all elections of all taxpayers covered by the Oklahoma Income Tax Act shall be the same for all purposes material hereto as they are for federal income tax purposes except when the Oklahoma Income Tax Act specifically provides otherwise;

10. "Taxable income" with respect to any taxpayer means the "taxable income", "life insurance company taxable income", "mutual insurance company taxable income", "(regulated) investment company taxable income", "real estate investment trust taxable income", and "cooperatives' taxable income" and any other "taxable income" as defined in the Internal Revenue Code as applies to such taxpayer or any other income of such taxpayer.....

12. "Oklahoma taxable income" means "taxable income" as reported (or as would have been reported by the taxpayer had a return been filed) to the federal government, and in the event of adjustments thereto by the federal government as finally ascertained under the Internal Revenue Code, adjusted further as hereinafter provided;

<http://law.justia.com/codes/oregon/2015/volume-08/chapter-316/section-316.012/>

2015 Oregon Revised Statutes

Volume : 08 - Revenue and Taxation

Chapter 316 - Personal Income Tax

Section 316.012 - Terms have same meaning as in federal laws; federal law references.

Any term used in this chapter has the same meaning as when used in a comparable context in the laws of the United States relating to federal income taxes, unless a different meaning is clearly required or the term is specifically defined in this chapter. Except where the Legislative Assembly has provided otherwise, any reference in this chapter to the laws of the United States or to the Internal Revenue Code refers to the laws of the United States or to the Internal Revenue Code as they are amended and in effect:

(1) On December 31, 2014; or

(2) If related to the definition of taxable income, as applicable to the tax year of the taxpayer.

<http://law.justia.com/codes/oregon/2015/volume-08/chapter-316/section-316.022/>

Section 316.022 - General definitions.

As used in this chapter, unless the context requires otherwise:

...

(6) "Taxable income" means the taxable income as defined in subsection (a) or (b), section 63 of the Internal Revenue Code, with such additions, subtractions and adjustments as are prescribed by this chapter.

(7) "Taxpayer" means any natural person, estate, trust, or beneficiary whose income is in whole or in part subject to the taxes imposed by this chapter, or any employer required by this chapter to withhold personal income taxes from the compensation of employees for remittance to the state.

<http://law.justia.com/codes/oregon/2015/volume-08/chapter-316/section-316.037/>

Section 316.037 - Imposition and rate of tax.

(1)(a) A tax is imposed for each taxable year on the entire taxable income of every resident of this state. The amount of the tax shall be determined in accordance with the following table:

...

<http://www.pacode.com/secure/data/061/chapter101/chap101toc.html>

§ 101.1. Definitions.

The following words and terms, when used in this article, have the following meanings, unless the context clearly indicates otherwise:

...
Casual employee—An individual who performs, or by agreement, refrains from performing, any service of whatever nature and is not an employee.

...
Casual employer—A person for whom a casual employee performs, or refrains from performing, any service, provided that, if the person does not make the payment of remuneration, the term also includes the person making payment.

...
Employee—An individual from whose wages an employer is required under the IRC to withhold Federal Income Tax. For the purpose of this definition, the terms “employee,” “employer” and “wages” have the same meanings as in Chapter 24 of the IRC (26 U.S.C.A. § § 3401—3406), relating to collection of Income Tax at source on wages.

...
Employer—An individual, partnership, association, corporation, governmental body or unit or agency, or any other entity who or that is required under the IRC to withhold Federal Income Tax from wages paid to an employee. For the purpose of this definition, the terms “employee,” “employer” and “wages” have the same meanings as in Chapter 24 of the IRC.

§ 101.6. Compensation.

(a) Compensation includes items of remuneration received, directly or through an agent, in cash or in property, based on payroll periods or piecework, for services rendered as an employee or casual employee, agent or officer of an individual, partnership, business or nonprofit corporation, or government agency. These items include salaries, wages, commissions, bonuses, stock options, incentive payments, fees, tips, dismissal, termination or severance payments, early retirement incentive payments and other additional compensation contingent upon retirement, including payments in excess of the scheduled or customary salaries provided for those who are not terminating service, rewards, vacation and holiday pay, paid leaves of absence, payments for unused vacation or sick leave, tax assumed by the employer, or casual employer signing bonuses, amounts received under employee benefit plans and deferred compensation arrangements, and other remuneration received for services rendered.

[Note: The term “casual employee” makes it appear that anyone who makes any earnings in Pennsylvania owes state income tax on those earnings. However, the key to their trick is that “compensation” includes only the items specifically listed in the second sentence. The final item, “other remuneration received for services rendered,” is not the same as “any other remuneration received for services rendered,” and does not specifically include private-sector earnings.]

Revamp this whole state.

<http://www.pacode.com/secure/data/061/chapter103/chap103toc.html>

§ 103.1. Tax imposed on residents.

...

(a) There shall be imposed an annual tax at the rate prescribed in Article III of the TRC (72 P. S. §§ 7301—7361) on the privilege of residents receiving specified **classes of income**...

[Notice the tax is not imposed on all earnings from labor in general. Instead, the tax is imposed on the privilege of receiving certain types of income (a.k.a. federally-privileged income).]

[See <http://losthorizons.com/Documents/AnExciseTaxIsAPrivilegeTax.pdf>]

...

§ 103.2. Tax imposed on nonresidents.

...

The tax imposed by this section is the same as that imposed on residents, and it applies to the income of a nonresident as set forth in Chapter 109 (relating to nonresident individuals).

...

<http://law.justia.com/codes/rhode-island/2016/title-44/chapter-44-30/section-44-30-1/>

2016 Rhode Island General Laws

Title 44 - Taxation

Chapter 44-30 - Personal Income Tax

§ 44-30-1 Persons subject to tax.

(a) *Imposition of tax.* A Rhode Island personal income tax determined in accordance with the rates set forth in § 44-30-2 is imposed for each taxable year (which shall be the same as the taxable year for federal income tax purposes) on the Rhode Island income of every individual, estate, and trust.

<http://law.justia.com/codes/rhode-island/2016/title-44/chapter-44-30/section-44-30-2.6.1/>

§ 44-30-2.6 Rhode Island taxable income – Rate of tax. [Effective January 1, 2017.].

(a) "Rhode Island taxable income" means federal taxable income as determined under the Internal Revenue Code, 26 U.S.C. § 1 et seq., not including the increase in the basic, standard-deduction amount for married couples filing joint returns as provided in the Jobs and Growth Tax Relief Reconciliation Act of 2003 and the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA), and as modified by the modifications in § 44-30-12.

<http://law.justia.com/codes/rhode-island/2016/title-44/chapter-44-30/section-44-30-12.1/>

§ 44-30-12 Rhode Island income of a resident individual. [Effective January 1, 2017.].

(a) General. The Rhode Island income of a resident individual means his or her adjusted gross income for federal income tax purposes, with the modifications specified in this section.

<http://law.justia.com/codes/south-carolina/2016/title-12/chapter-6/section-12-6-510/>

2016 South Carolina Code of Laws

Title 12 - Taxation

CHAPTER 6 - SOUTH CAROLINA INCOME TAX ACT

Section 12-6-510. Tax rates for individuals, estates, and trusts for taxable years after 1994.

(A) For taxable years beginning after 1994, a tax is imposed on the South Carolina taxable income of individuals, estates, and trusts and any other entity except those taxed or exempted from taxation under Sections 12-6-530 through 12-6-550 computed at the following rates with the income brackets indexed in accordance with Section 12-6-520:

<http://law.justia.com/codes/south-carolina/2016/title-12/chapter-6/section-12-6-40/>

Section 12-6-40. Application of federal Internal Revenue Code to State tax laws.

...

(d) The terms defined in Internal Revenue Code Sections 7701, 7702, and 7703 have the same meaning for South Carolina income tax purposes, unless a different meaning is clearly required.

...

<http://law.justia.com/codes/south-carolina/2016/title-12/chapter-6/section-12-6-560/>

Section 12-6-560. Computation of resident individual's gross, adjusted gross, and taxable income.

A resident individual's South Carolina gross income, adjusted gross income, and taxable income is computed as determined under the Internal Revenue Code with the modifications provided in Article 9 of this chapter and subject to allocation and apportionment as provided in Article 17 of this chapter.

<http://law.justia.com/codes/south-carolina/2016/title-12/chapter-6/section-12-6-1110/>

Section 12-6-1110. Modifications of gross, adjusted gross, and taxable income calculated under Internal Revenue Code; federal Section 1354 elections.

(A) For South Carolina income tax purposes, gross income, adjusted gross income, and taxable income as calculated under the Internal Revenue Code are modified as provided in this article and subject to allocation and apportionment as provided in Article 17 of this chapter.

South Dakota does not collect Individual Income tax.

<http://law.justia.com/codes/south-dakota/2016/title-10/chapter-43/section-10-43-2/>

2016 South Dakota Codified Laws

Title 10 - TAXATION

Chapter 43 - Income Tax On Banks And Financial Corporations

§ 10-43-2 Tax imposed on financial institutions.

Tax imposed on financial institutions. An annual tax is hereby imposed on each financial institution doing business in this state or licensed to do business in this state during any part of its tax year.

<http://law.justia.com/codes/south-dakota/2016/title-10/chapter-43/section-10-43-10.1/>

§ 10-43-10.1 Net income defined.

Net income defined. Net income, in the case of a financial institution, is taxable income as defined in the United States Internal Revenue Code, as defined by § 10-1-47, and reportable for federal income tax purposes for the taxable year, but subject to the adjustments as provided in §§ 10-43-10.2 and 10-43-10.3.

Tennessee's Individual Income tax is very limited, as shown below.

<http://law.justia.com/codes/tennessee/2016/title-67/chapter-4/part-20/section-67-4-2007/>

2016 Tennessee Code

Title 67 - Taxes and Licenses

Chapter 4 - Privilege and Excise Taxes

Part 20 - Excise Tax Law of 1999

§ 67-4-2007. Tax imposed.

(a) All persons, except those having not-for-profit status, doing business in this state and having a substantial nexus in this state, without exception other than as provided in this part, pay to the commissioner, annually, an excise tax, in addition to all other taxes, equal to six and one half percent (6 1/2%) of the net earnings for the next preceding fiscal year for business done in this state during that fiscal year. Notwithstanding the fact that a person is not-for-profit, such person shall be subject to excise tax on all of its **Tennessee net earnings** to the extent such earnings constitute **unrelated business taxable income** as defined in § 512 of the Internal Revenue Code, codified in 26 U.S.C. § 512, or are otherwise subject to income taxes under Subtitle A of such code. Notwithstanding the fact that a person is otherwise exempted from the excise tax, such person shall be subject to excise tax on all of its **Tennessee net earnings** that are attributable to any activities unrelated to and outside the scope of the activities that give it an exemption status.

<http://law.justia.com/codes/tennessee/2016/title-67/chapter-4/part-20/section-67-4-2006/>

§ 67-4-2006. "Net earnings" and "net loss" defined.

See the link above to verify that "net earnings" is not defined for most individuals (unless they file federally as a corporation, S Corporation, trust, business trust, LLC, or partnership; or they are directly or indirectly owned by REIT).

<http://law.justia.com/codes/tennessee/2016/title-67/chapter-4/part-20/section-67-4-2005/>

§ 67-4-2005. Doing business in state is taxable privilege.

Doing business in Tennessee by any person or taxpayer, and/or exercising the corporate franchise, is declared to be a taxable privilege. The tax is an accrued tax and is imposed for the exercise of the specified privilege during the period that coincides with the tax year covered by the return required.

TEXAS

Texas does not collect Individual Income tax.

<http://law.justia.com/codes/utah/2016/title-59/chapter-10/part-1/section-104/>

2016 Utah Code

Title 59 - Revenue and Taxation

Chapter 10 - Individual Income Tax Act

Part 1 - Determination and Reporting of Tax Liability and Information

Section 104 - Tax basis -- Tax rate -- Exemption.

59-10-104. Tax basis -- Tax rate -- Exemption.

(1) For taxable years beginning on or after January 1, 2008, a tax is imposed on the state taxable income of a resident individual as provided in this section.

...

<http://law.justia.com/codes/utah/2016/title-59/chapter-10/part-1/section-103/>

59-10-103. Definitions.

(1) As used in this chapter:

(a) "Adjusted gross income":

(i) for a resident or nonresident individual, is as defined in Section 62, Internal Revenue Code; or

...

(w) "Taxable income" or "state taxable income":

(i) subject to Section 59-10-1404.5, for a resident individual, means the resident individual's adjusted gross income after making the:

(A) additions and subtractions required by Section 59-10-114; and

(B) adjustments required by Section 59-10-115;

(ii) for a nonresident individual, is an amount calculated by:

(A) determining the nonresident individual's adjusted gross income for the taxable year, after making the:

(I) additions and subtractions required by Section 59-10-114; and

(II) adjustments required by Section 59-10-115; and

...

(2)

(a) Any term used in this chapter has the same meaning as when used in comparable context in the laws of the United States relating to federal income taxes unless a different meaning is clearly required.

<http://law.justia.com/codes/vermont/2016/title-32/chapter-151/section-5822/>

2016 Vermont Statutes

Title 32 - Taxation and Finance

Chapter 151 - Income Taxes

Subchapter 2: TAXATION OF INDIVIDUALS, TRUSTS, AND ESTATES

§ 5822 Tax on income of individuals, estates, and trusts

(a) A tax is imposed for each taxable year upon the taxable income earned or received in that year by every individual, estate, and trust, subject to income taxation under the laws of the United States, in an amount determined by the following tables, and adjusted as required under this section:

<http://law.justia.com/codes/vermont/2016/title-32/chapter-151/section-5824/>

§ 5824 Adoption of federal income tax laws

The statutes of the United States relating to the federal income tax, as in effect for taxable year 2015, but without regard to federal income tax rates under 26 U.S.C. § 1, are hereby adopted for the purpose of computing the tax liability under this chapter.

<http://law.justia.com/codes/virginia/2016/title-58.1/chapter-3/section-58.1-301/>

2016 Code of Virginia

Title 58.1 - Taxation

Chapter 3 - Income Tax

§ 58.1-301. Conformity to Internal Revenue Code

A. Any term used in this chapter shall have the same meaning as when used in a comparable context in the laws of the United States relating to federal income taxes, unless a different meaning is clearly required.

<http://law.justia.com/codes/virginia/2016/title-58.1/chapter-3/section-58.1-320/>

§ 58.1-320. Imposition of tax

A tax is hereby annually imposed on the Virginia taxable income for each taxable year of every individual as follows:

<http://law.justia.com/codes/virginia/2016/title-58.1/chapter-3/section-58.1-322/>

§ 58.1-322. Virginia taxable income of residents

A. The Virginia taxable income of a resident individual means his federal adjusted gross income for the taxable year, which excludes combat pay for certain members of the Armed Forces of the United States as provided in § 112 of the Internal Revenue Code, as amended, and with the modifications specified in this section.

Washington does not collect Individual Income tax.

<http://law.justia.com/codes/washington/2016/title-82/chapter-82.04/section-82.04.220/>

2016 Revised Code of Washington

Title 82 - EXCISE TAXES

82.04 Business and occupation tax.

82.04.220 Business and occupation tax imposed.

(1) There is levied and collected from every person that has a substantial nexus with this state a tax for the act or **privilege of engaging in business activities**. The tax is measured by the application of rates against value of products, gross proceeds of sales, **or gross income of the business**, as the case may be.

<http://law.justia.com/codes/washington/2016/title-82/chapter-82.04/section-82.04.080/>

82.04.080 "Gross income of the business."

(1) **"Gross income of the business" means the value proceeding or accruing by reason of the transaction of the business engaged in** and includes gross proceeds of sales, compensation for the rendition of services, gains realized from trading in stocks, bonds, or other evidences of indebtedness, interest, discount, rents, royalties, fees, commissions, dividends, and other emoluments however designated, all without any deduction on account of the cost of tangible property sold, the cost of materials used, labor costs, interest, discount, delivery costs, taxes, or any other expense whatsoever paid or accrued and without any deduction on account of losses.

<http://law.justia.com/codes/washington/2016/title-82/chapter-82.04/section-82.04.140/>

82.04.140 "Business."

"Business" includes all activities engaged in with the object of gain, benefit, or advantage to the taxpayer or to another person or class, directly or indirectly.

<http://law.justia.com/codes/washington/2016/title-1/chapter-1.04/section-1.04.021/>

1.04.021 Rule of construction—Prima facie law.

The contents of said code shall establish prima facie the laws of this state of a general and permanent nature in effect on January 1, 1949, but nothing herein shall be construed as changing the meaning of any such laws. **In case of any omissions, or any inconsistency between any of the provisions of said code and the laws existing immediately preceding this enactment, the previously existing laws shall control.**

<http://law.justia.com/codes/district-of-columbia/2016/title-47/chapter-18/subchapter-i/section-47-1801.04/>

2016 District of Columbia Code

Title 47 - Taxation, Licensing, Permits, Assessments, and Fees. §§ 47-101 - 47-4902

Chapter 18 - Income and Franchise Taxes. §§ 47-1801.01 - 47-1818.08

Subchapter I - Repeal of Prior Income Tax Law and Applicability of Subchapter; General Definitions. §§ 47-1801.01 - 47-1801.05

§ 47-1801.04. General definitions.

For the purposes of this chapter, unless otherwise required by the context, the term:

...
(9) "Compensation" means wages, salaries, commissions, and any other form of remuneration paid to an employee for personal services.

...
(17) "Employee" means an individual having a place of abode or residing or domiciled within the District at the time the tax is required to be withheld in respect to the individual's employment by another, and to every other individual who maintains a place of abode within the District for an aggregate of 183 days or more during the taxable year, whether domiciled in the District or not, including an officer of a corporation, but excluding any elective officer of the government of the United States or any officer or employee in the legislative branch of the government of the United States whose compensation is paid by the Secretary of the Senate or Clerk of the House of Representatives, any officer of the executive branch of the government of the United States whose appointment was made by the President of the United States, subject to confirmation by the Senate of the United States, and whose tenure of office is at the pleasure of the President of the United States, or any Justice of the Supreme Court of the United States, unless the officer, employee, or justice is domiciled within the District of Columbia at any time during the taxable year.

(18) "Employer" means an employer as defined in section 3401(d) of the Internal Revenue Code of 1986.

...
(50) "Taxable income" means as required by the context set forth in § 47-1807.01(2) or § 47-1808.02(1).

...
(52) "Taxpayer" means any person subject to the tax imposed by this chapter.

(53) "Trade or business" means the engaging in or carrying on of any trade, business, profession, vocation, or calling, or commercial activity in the District of Columbia, including activities in the District that benefit a related entity of the taxpayer, the performance of functions of a public office, and the leasing of real or personal property in the District of Columbia by any person whether or not the property is leased directly by the person or through an agent, officer, or a representative, and whether or not the person, agent, officer, or representative performs any services in connection with the property.

...
(56) "Wages" means wages as defined in section 3401(a) of the Internal Revenue Code of 1986.

...

<http://law.justia.com/codes/district-of-columbia/2016/title-47/chapter-18/subchapter-iii/section-47-1803.01/>

§ 47-1803.01. "Net income" defined.

For the purposes of this chapter and wherever appearing herein, unless otherwise required by the context, the words “net income” mean the gross income of a taxpayer less the deductions allowed by this chapter.

<http://law.justia.com/codes/district-of-columbia/2016/title-47/chapter-18/subchapter-iii/section-47-1803.02/>

§ 47-1803.02. Gross income — Items included and excluded; “adjusted gross income” defined.

(a) Gross income. — The words “gross income” shall have the same meaning as defined in § 61 of the Internal Revenue Code of 1986. In addition to the items specifically included or excluded by reference to § 61(b) of the Internal Revenue Code of 1986, the following items shall also be included or excluded in the computation of District gross income:

...

(b) Adjusted gross income. — The words “adjusted gross income” as used in this chapter mean:

(1) In the case of an individual, estate, or trust, the same meaning as defined in § 62 of the Internal Revenue Code of 1986; and

...

<http://law.justia.com/codes/district-of-columbia/2016/title-47/chapter-18/subchapter-vi/section-47-1806.01/>

§ 47-1806.01. Tax on residents and nonresidents — “Taxable income” defined.

For the purposes of this chapter, and unless otherwise required by the context, the term “taxable income” means the entire net income of every resident, in excess of the personal exemptions and credits for dependents allowed by § 47-1806.02 and that portion of the entire net income of every nonresident which is subject to tax under §§ 47-1808.01 to 47-1808.06.

<http://law.justia.com/codes/district-of-columbia/2016/title-47/chapter-18/subchapter-vi/section-47-1806.03/>

§ 47-1806.03. Tax on residents and nonresidents — Imposition and rates.

(a)(1) In the case of a taxable year beginning after December 31, 1986, there is imposed on the taxable income of every resident a tax determined in accordance with the following table:

...

(10) In the case of taxable years beginning after December 31, 2015, there is imposed on the taxable income of every resident a tax determined in accordance with the following table:

<http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=11&art=21#1>

CHAPTER 11. TAXATION.

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-1. Legislative findings.

The Legislature hereby finds and declares that the adoption by this state for its personal income tax purposes of the provisions of the laws of the United States relating to the determination of income for federal income tax purposes will (1) simplify preparation of state income tax returns by taxpayers, (2) improve enforcement of the state income tax through better use of information obtained from federal income tax audits, and (3) aid interpretation of the state tax law through increased use of federal judicial and administrative determinations and precedents.

The Legislature does, therefore, declare that this article be construed so as to accomplish the foregoing purposes.

§11-21-3. Imposition of tax; persons subject to tax.

(a) Imposition of tax.

(1) Primary tax. -- A tax determined in accordance with the rates hereinafter set forth in this article is hereby imposed for each taxable year on the West Virginia taxable income of every individual, estate and trust.

...

§11-21-9. Meaning of terms.

(a) Any term used in this article has the same meaning as when used in a comparable context in the laws of the United States relating to income taxes, unless a different meaning is clearly required.

...

§11-21-11. West Virginia taxable income of resident individual.

(a) General. -- The West Virginia taxable income of a resident individual shall be his West Virginia adjusted gross income less his West Virginia personal exemptions, as determined under this part.

...

§11-21-12. West Virginia adjusted gross income of resident individual.

(a) General. -- The West Virginia adjusted gross income of a resident individual means his or her federal adjusted gross income as defined in the laws of the United States for the taxable year with the modifications specified in this section.

<http://law.justia.com/codes/wisconsin/2016/chapter-71/section-71.01/>

2016 Wisconsin Statutes & Annotations

71. Income and franchise taxes for state and local revenues.

71.01 Definitions.

In this chapter in regard to natural persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds:

71.01(1) (1) "Adjusted gross income", when not preceded by the word "federal", means Wisconsin adjusted gross income, unless otherwise defined or the context plainly requires otherwise.

...

71.01(5) (5) "Fiduciary", "income" and "person" and all other terms not otherwise defined, have the same meaning as in the internal revenue code unless otherwise defined or the context requires otherwise.

...

71.01(11) (11) "Taxable income" when not preceded by the word "federal" means Wisconsin taxable income unless otherwise defined or the context plainly requires otherwise.

...

71.01(13) (13) "Wisconsin adjusted gross income" means federal adjusted gross income, with the modifications prescribed in s. 71.05 (6) to (12), (19), (20), (24), (25), and (26).

...

71.01(16) (16) "Wisconsin taxable income" of natural persons means Wisconsin adjusted gross income less the Wisconsin standard deduction, less the personal exemption described under s. 71.05 (23), with losses, depreciation, recapture of benefits, offsets, depletion, deductions, penalties, expenses and other negative income items determined according to the manner that income is or would be allocated, except that the negative income items on individual or separate returns for net rents and other net returns which are marital property attributable to the investment, rental, licensing or other use of nonmarital property shall be allocated to the owner of the property.

<http://law.justia.com/codes/wisconsin/2016/chapter-71/section-71.02/>

71.02 Imposition of tax.

71.02(1) (1) For the purpose of raising revenue for the state and the counties, cities, villages and towns, there shall be assessed, levied, collected and paid a tax on all net incomes of individuals and fiduciaries,

...

Wyoming does not collect Individual Income tax.

<http://law.justia.com/codes/wyoming/2016/title-39/chapter-12/section-39-12-101/>

2016 Wyoming Code
TITLE 39 - TAXATION AND REVENUE
CHAPTER 12 - INCOME TAX
SECTION 39-12-101 - Preemption by state.

The state of Wyoming does hereby preempt for itself the field of imposing and levying income taxes, earning taxes, or any other form of tax based on wages or other income and no county, city, town or other political subdivision shall have the right to impose, levy or collect such taxes.

<http://law.justia.com/codes/wyoming/2016/title-8/chapter-1/section-8-1-103/>

TITLE 8 - GENERAL PROVISIONS
CHAPTER 1 - COMMON LAW, STATUTES AND RULES OF CONSTRUCTION
SECTION 8-1-103 - Rules of construction for statutes.

...

(a) The construction of all statutes of this state shall be by the following rules, unless that construction is plainly contrary to the intent of the legislature:

(i) Words and phrases shall be taken in their ordinary and usual sense, but technical words and phrases having a peculiar and appropriate meaning in law shall be understood according to their technical import;

...

LIST OF CHANGES IN VERSION 2.0

1. Added this list of version changes
2. Added "Difficulty Rating" for each of the 50 states and Washington D.C.
3. Added logic flowchart diagrams for each of the 50 states and Washington D.C.
4. Removed all references to apportionment being required for state income taxes, since that requirement is on the federal government only, not the states. Thus, the states could legally lay a direct tax without any kind of apportionment, although we are not aware that any of them has at this time.
5. Verified/updated all web links