

**IRC Conformity as of December 31, 2025\***

<b>State</b>	<b>Status</b>	<b>Statutory Cites/Supporting Documentation</b>
<b>Alabama</b>	Rolling Conformity	Ala. Code § 40-18-1.1; Ala. Admin. Code r. 810-3-1.1-.01(1)
<b>Alaska<sup>1</sup></b>	Rolling Conformity	§§43.021(a) and 43.20.300(b)
<b>Arizona<sup>2</sup></b>	Static Conformity	ARS §43-105A
<b>Arkansas<sup>3</sup></b>	Static Conformity	Ark. Code Ann. § 26-51-404
<b>California<sup>4</sup></b>	Static Conformity	Rev. & Tax Code §23051.5
<b>Colorado</b>	Rolling Conformity	CRS §39-22-103(5.3)
<b>Connecticut</b>	Rolling Conformity	Conn. Gen. Stat. § 12-213(a)(23)

---

<sup>1</sup> Oil and gas companies decoupled from IRC §263 (IDC); §612(depletion) and §168.

<sup>2</sup> IRC as of 1/1/2025.

<sup>3</sup> Adopts only certain provisions of the IRC, Dates of adoption differ.

<sup>4</sup> California conforms to the IRC as of 1/1/2025.

**\*This chart generally groups the state corporate income taxes as either a rolling or static conformity state; however, many states have nuances on how they couple with certain IRC provisions.**

**This chart does not constitute legal advice, and the information should be used for general guidance and not relied upon for compliance**

**IRC Conformity as of December 31, 2025\***

<b>Delaware</b>	Rolling Conformity	Del. Code Ann. § 1901(10) and (12)
<b>District of Columbia</b>	Rolling Conformity	D.C. Code Ann. § 47-1801.04(28)
<b>Florida<sup>5</sup></b>	Static Conformity	Fla. Stat. § 220.03(1)(n),
<b>Georgia<sup>6</sup></b>	Static Conformity	Ga. Code Ann. § 48-1-2(14),
<b>Hawaii<sup>7</sup></b>	Static Conformity	HRS §235-2.3(a)
<b>Idaho<sup>8</sup></b>	Static Conformity	Idaho Code §63-3004
<b>Illinois</b>	Rolling Conformity	35 ILCS 5/1501(a)(11).
<b>Indiana<sup>9</sup></b>	Static Conformity	Ind. Code Ann. § 6-3-1-11,

---

<sup>5</sup>Florida conforms to the version of the IRC that existed on Jan. 1, 2025. However, Florida automatically adopts IRC amendments enacted after the conformity date to the extent that they affect the computation of taxable income.

<sup>6</sup> IRC as of 1/1/2024

<sup>7</sup> IRC as of 12/31/2024.

<sup>8</sup> IRC as of 1/1/2025.

<sup>9</sup> IRC as of 1/1/2023

**\*This chart generally groups the state corporate income taxes as either a rolling or static conformity state; however, many states have nuances on how they couple with certain IRC provisions.**

**This chart does not constitute legal advice, and the information should be used for general guidance and not relied upon for compliance**

**IRC Conformity as of December 31, 2025\***

<b>Iowa</b>	Rolling Conformity	Iowa Code Ann. § 422.3(5)(b); Iowa Code Ann. § 422.32(1)(h)(2)
<b>Kansas</b>	Rolling Conformity	Kan. Stat. Ann. § 79-32,109(a)
<b>Kentucky<sup>10</sup></b>	Static Conformity	Ky. Rev. Stat. Ann. § 141.010(21),
<b>Louisiana</b>	Rolling Conformity	La. Rev. Stat. Ann. § 47:287.701(A).
<b>Maine<sup>11</sup></b>	Static Conformity	ME. Rev. Stat. Ann. 36 § 111(1-A)
<b>Maryland<sup>12</sup></b>	Static Conformity	MD. Code Ann. Tax-Gen. § 1-101(k)
<b>Massachusetts</b>	Rolling Conformity	Mass. Gen. L. Chapter 63 § 1

---

<sup>10</sup> IRC as of 12/31/2024.

<sup>11</sup> IRC as of 12/31/2024. ME. Rev. Stat. Ann. § 5295 authorizes the governor to adjust conformity considering budgetary implications. However, adjustments are contingent upon future legislative enactment.

<sup>12</sup> Maryland automatically decouples from any federal law change that has a state revenue impact in excess of \$5 million.

**\*This chart generally groups the state corporate income taxes as either a rolling or static conformity state; however, many states have nuances on how they couple with certain IRC provisions.**

**This chart does not constitute legal advice, and the information should be used for general guidance and not relied upon for compliance**

**IRC Conformity as of December 31, 2025\***

<b>Michigan<sup>13</sup></b>	Rolling Conformity	Mich. Comp. Laws § 206.607(6).
<b>Minnesota<sup>14</sup></b>	Static Conformity	Minn. Stat. § 90.01(19)(f), (31),
<b>Mississippi<sup>15</sup></b>	Rolling Conformity	Miss. Code Ann. § 27-7-103.
<b>Missouri</b>	Rolling Conformity	Mo. Rev. Stat. § 143.091.
<b>Montana</b>	Rolling Conformity	§15-31-113
<b>Nebraska</b>	Rolling Conformity	. Neb. Rev. Stat. § 77-2714. and Neb. Rev. Stat. § 77-2734.04(13).
<b>Nevada</b>	No Corporate Income Tax	
<b>New Hampshire<sup>16</sup></b>	Static Conformity	N.H. Rev. Stat. Ann. Chapter 158 § 77-A:1, XX(m) and (n)

---

<sup>13</sup> Michigan conforms to the IRC as of January 1, 2025. A taxpayers may elect to use the IRC that is in effect in the tax year.

<sup>14</sup> IRC as of 5/1/2023.

<sup>15</sup> Mississippi does not have a general conformity provision. Select sections of the IRC are adopted an incorporated into the Mississippi tax code.

<sup>16</sup> IRC as of 12/31/2018.

**\*This chart generally groups the state corporate income taxes as either a rolling or static conformity state; however, many states have nuances on how they couple with certain IRC provisions.**

**This chart does not constitute legal advice, and the information should be used for general guidance and not relied upon for compliance**

**IRC Conformity as of December 31, 2025\***

<b>New Jersey</b>	Rolling Conformity	N.J. Rev. Stat. § 54:10A-4(k)
<b>New Mexico</b>	Rolling Conformity	NMSA §7-2A-2(L)
<b>New York</b>	Rolling Conformity	N.Y. Tax Law § 208(9)
<b>North Carolina<sup>17</sup></b>	Static Conformity	N.C. Gen. Stat. § 105-228.90(b)(7)
<b>North Dakota</b>	Rolling Conformity	N.D. Cent. Code § 57-38-01(13); N.D. Cent. Code § 57-38-01.1; and N.D. Cent. Code § 57-38-01.3.
<b>Ohio<sup>18</sup></b>	No Corporate Income Tax	
<b>Oklahoma</b>	Rolling Conformity	Okla. Stat. Ann. tit. 68, § 2353(2).

---

<sup>17</sup> IRC as of 1/1/2023.

<sup>18</sup> Ohio conforms to the version of the I.R.C. that existed on March 7, 2025, unless otherwise specified. Ohio Rev. Code Ann. § 5701.11 Ohio Rev. Code Ann. § 5733.04(G), (J); Ohio Rev. Code Ann. § 5751.01(K); Ohio Dept. of Taxn., Ohio Conformity Updates. Ohio has local net profit taxes that apply to businesses, Chapter 718. Those taxes are static conformity.

**\*This chart generally groups the state corporate income taxes as either a rolling or static conformity state; however, many states have nuances on how they couple with certain IRC provisions. This chart does not constitute legal advice, and the information should be used for general guidance and not relied upon for compliance**

**IRC Conformity as of December 31, 2025\***

<b>Oregon<sup>19</sup></b>	Rolling Conformity	ORS §317.013 and 317.018
<b>Pennsylvania</b>	Rolling Conformity	Pa. Stat. Ann. § 7401(3)
<b>Rhode Island<sup>20</sup></b>	Rolling Conformity	R.I. Gen. Laws § 44-11-11(a)
<b>South Carolina<sup>21</sup></b>	Static Conformity	S.C. Code Ann. § 12-6-40(A)(1)(a),
<b>South Dakota</b>	No Corporate Income Tax	
<b>Tennessee</b>	Rolling Conformity	Tenn. Code Ann. § 67-4-2006.
<b>Texas<sup>22</sup></b>	No Corporate Income Tax	Tex. Tax Code Ann. § 171.0001(9).
<b>Utah</b>	Rolling Conformity	Utah Code §59-7-101(22)

---

<sup>19</sup> Oregon has static conformity as of 12/31/ 2023 for items not related to the computation of income. §317.010(7)

<sup>20</sup>For taxable years ending on or before 1/1/25, the DOR may promulgate emergency rules to preserve the RI tax base. Rhode Island Department of Revenue, [Summary of Legislative Changes](#) (July 18, 2025).

<sup>21</sup> IRC as of 12/31/2024

<sup>22</sup> Conforms to IRC as of 1/1/2007

**\*This chart generally groups the state corporate income taxes as either a rolling or static conformity state; however, many states have nuances on how they couple with certain IRC provisions.**

**This chart does not constitute legal advice, and the information should be used for general guidance and not relied upon for compliance**

**IRC Conformity as of December 31, 2025\***

<b>Vermont<sup>23</sup></b>	Static Conformity	Vt. Stat. Ann. tit. 32, § 5824
<b>Virginia<sup>24</sup></b>	Static Conformity	Va. Code Ann. § 58.1-301(B)(11),
<b>Washington</b>	No Corporate Income Tax	
<b>West Virginia<sup>25</sup></b>	Static Conformity	W. Va. Code § 11-24-1; W. Va. Code § 11-24-3, W. Va. Code R. tit. 110, § 110-24-2; W. Va. Code R. tit. 110, § 110-24-3.1; West Virginia Publication TSD-392.
<b>Wisconsin<sup>26</sup></b>	Static Conformity	. Wis. Stat. § 71.22(4)(n),
<b>Wyoming</b>	No Corporate Income Tax	

<sup>23</sup> IRC as of 12/31/2024.

<sup>24</sup> The 2025 Appropriations Act suspended rolling conformity for any provision enacted in 2025 or 2026 regardless of the revenue impact. Previously, for taxable years beginning on or after January 1, 2023, Virginia conforms to the most recent version of the Internal Revenue Code on a modified rolling basis and requires legislation to decouple from certain amendments. Virginia will not automatically conform with any federal provisions that result in a revenue impact of \$15 million or more. Additionally, Virginia will not automatically conform to federal amendments that occur between the General Assembly's sine die adjournment of one regular session and the first day of the next regular session if the projected impact of such amendments would increase or decrease general fund revenues by \$75 million or more in the fiscal year of the amendment or any of the four succeeding fiscal years, unless the provision was adopted by the legislature before the cumulative projected impact was met.

<sup>25</sup> IRC as of 12/31/2024

<sup>26</sup> For taxable years beginning after Dec. 31, 2022, Wisconsin conforms to the version of the Internal Revenue Code that existed on Dec. 31, 2022, subject to specific exceptions.

**\*This chart generally groups the state corporate income taxes as either a rolling or static conformity state; however, many states have nuances on how they couple with certain IRC provisions.**

**This chart does not constitute legal advice, and the information should be used for general guidance and not relied upon for compliance**

## IRC Conformity as of December 31, 2025\*

### Guide to Chart:

- Rolling Conformity - Adopts current form of the Internal Revenue Code.
- Static Conformity – Adopts the Internal Revenue Code as of specific date.
- No Corporate Income Tax – Does not impose a tax measure by net income.

**\*This chart generally groups the state corporate income taxes as either a rolling or static conformity state; however, many states have nuances on how they couple with certain IRC provisions. This chart does not constitute legal advice, and the information should be used for general guidance and not relied upon for compliance**