<table>
<thead>
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<th>State</th>
<th>Individual Income Starting Point</th>
<th>State defined?</th>
<th>Federal AGI?</th>
<th>Federal taxable income (a)</th>
<th>State calculation?</th>
<th>Section 179 primarily benefits pass-through businesses, but can be claimed by C corporations as well.</th>
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**Source:** State statutory tax laws, January 2017.
Corporate Income Tax Tables

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<th>State</th>
<th>Corporate Income Starting Point</th>
<th>Corporate Conformity</th>
<th>General Rule</th>
<th>Years</th>
<th>BSC Cap</th>
<th>Full Expensing</th>
<th>Section 199</th>
<th>Includes Subpart F Income</th>
<th>Other Domestic Deductions</th>
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<td>Conforms without modification</td>
<td>Statutory</td>
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Source: State statutes; tax forms; Bloomberg Tax

APPENDIX B.