

## 2015 Individual State Conformity to Federal Bonus Depreciation and Expanded Sec. 179 Expensing Rules

State	Conforms to Federal Bonus Depreciation		Conforms to Federal Sec. 179 Expense Limits		Comments
	Yes	No	Yes	No	
Alabama	X		X		Adjustment may be required for bonus depreciation and 179 deduction for assets placed in service in 2008.
Arizona		X	X		Adjustment may be required for 179 deduction limited in 2009–2013.
Arkansas		X		X	179 deduction generally limited to \$25,000.
California		X		X	179 deduction generally limited to \$25,000.
Colorado	X		X		
Connecticut	X		X		
Delaware	X		X		
District of Columbia		X		X	179 deduction generally limited to \$25,000 (\$40,000 for QHTC).
Georgia		X		X	Conforms with federal 179 rules in effect January 1, 2015. Increased deduction for 2015 has not yet been adopted, but be alert for possible legislation allowing the increased amount.
Hawaii		X		X	179 deduction generally limited to \$25,000.
Idaho		X	X		
Illinois		X	X		Adjustment required for 30% and 50% bonus depreciation for assets placed in service beginning in 2001.
Indiana		X		X	179 deduction generally limited to \$25,000.
Iowa		X	X		Iowa has not yet conformed to the higher federal Section 179 deduction for 2015. However, in prior years legislation was passed that retroactively allowed the full federal Section 179 deduction in Iowa. This table assumes the same will occur for 2015, but be alert for further legislation.
Kansas	X		X		
Kentucky		X		X	Must recompute depreciation using rules as in effect in the Internal Revenue Code on December 31, 2001.
Louisiana	X		X		
Maine		X	X		Adjustment may be required for property placed in service prior to 2015.
Maryland		X		X	179 deduction generally limited to \$25,000. Adjustments may be required for property placed in service prior to 2015.
Massachusetts		X	X		
Michigan	X		X		
Minnesota		X		X	Must add back 80% of federal (1) bonus depreciation and (2) 179 deduction in excess of \$25,000. Deduct 1/5 of these amounts in each of the succeeding five years.
Mississippi		X	X		
Missouri	X		X		Adjustment may be required for assets purchased 7/1/02–6/30/03.
Montana	X		X		
Nebraska	X		X		
New Hampshire		X		X	179 deduction generally limited to \$25,000.
New Jersey		X		X	179 deduction generally limited to \$25,000.
New Mexico	X		X		
New York		X	X		179 deduction not allowed for certain sport utility vehicles.
North Carolina		X		X	85% of excess depreciation or Section 179 expense is added back and then deducted over next five years.
North Dakota	X		X		
Ohio		X		X	Must add back 2/3, 5/6, or 6/6 of (1) federal bonus depreciation and (2) must add back 2/3, 5/6 or 6/6 of the 179 deduction in excess of \$25,000. Deduct 1/2, 1/5, or 1/6 of these amounts in each of the succeeding five years.
Oklahoma	X		X		
Oregon	X		X		Prior year differences may exist as a result of pre-2011 non-conformity with federal rules.
Pennsylvania		X		X	179 deduction generally limited to \$25,000.
Rhode Island		X	X		
South Carolina		X	X		
Utah	X		X		
Vermont		X	X		
Virginia		X		X	Conforms with federal 179 rules in effect December 31, 2014. Increased 179 deduction for 2015 (as extended for federal) has not yet been adopted, but be alert for possible legislation allowing the increased amount.
West Virginia	X		X		
Wisconsin		X	X		No bonus depreciation. Adjustments are made over a 5-year period for the difference between the Wisconsin adjusted basis and the federal adjusted basis of assets owned on the last day of the taxable year beginning in 2013.

**Notes:** States that tax only dividend and interest income: Tennessee

States with no individual income tax: Alaska, Florida, Nevada, South Dakota, Texas, Washington, Wyoming