

State Conformity with GILTI

State	Is GILTI an Inclusion?	Is the GILTI §250 Deduction Allowed?
Alabama	Yes	Yes
Alaska	Yes	Yes
Arizona	Yes	Yes
Arkansas	No	No
California (b)	Yes	No
Colorado	Yes	Yes
Connecticut	Yes	Deductible under DRD
Delaware	Yes	Yes
Florida	Yes	Yes
Georgia	No	Yes
Hawaii	No	No
Idaho	Yes	No
Illinois	Yes	Yes (may change 2022)
Indiana	Yes	No
Iowa	Yes	Yes
Kansas	Yes	Yes
Kentucky	No	No
Louisiana	Yes	Yes
Maine	Partial	No
Maryland	Yes	No
Massachusetts	Yes	Deductible under DRD
Michigan	Yes	Yes
Minnesota	Yes	No
Mississippi	Yes	No
Missouri	Yes	Yes
Montana	Yes	No
Nebraska	Yes	Yes
Nevada	n/a	n/a
New Hampshire	Yes	No
New Jersey	Yes	Yes
New Mexico	Yes	No
New York	Yes	No
North Carolina	No	No
North Dakota	Yes	Deductible under DRD
Ohio	n/a	n/a
Oklahoma	Yes	Yes
Oregon	Yes	No
Pennsylvania	Yes	Deductible under DRD
Rhode Island	Yes	No
South Carolina	No	No
South Dakota	n/a	n/a
Tennessee	Yes	No
Texas	n/a	n/a
Utah	Yes	No
Vermont	Yes	Yes
Virginia	Yes	Yes
Washington	n/a	n/a
West Virginia	Yes	Yes
Wisconsin	No	No
Wyoming	n/a	n/a
District of Columbia	Yes	Yes

NOTE: State legislation changes frequently, check individual state law for updates.