

State IRC Conformity Categories

GROUP 1: CURRENT (AUTOMATIC / ROLLING)

Conform to current IRC with no legislative action required.

GROUP 2: FIXED DATE

Conform to IRC as of a fixed date set by statute.

GROUP 3: FIXED DATE-NONCONFORMING

States that do not conform to the IRC.

GROUP 4: NON-INCOME TAX STATES

States with no income tax.

EE

Income Tax Course H R Block Tax Preparation Classes

BM King



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