

State	Bonus Depreciation Conforms to Federal	Section 179 Conforms to Federal	Notes
Alabama	Yes	Yes	
Alaska	no state tax	no state tax	
Arizona	no	\$25,000	Special #4 - see below
Arkansas	no	\$25,000	Use STATE25K for method description
California	no	\$25,000	Use STATE25K for method description
Colorado	Yes	Yes	
Connecticut	Yes	Yes	
Delaware	Yes	Yes	
Dist. of Columbia	no	\$25,000	Use STATE25K for method description
Florida	no state tax	no state tax	
Georgia	no	\$25,000	Use STATE25K for method description
Hawaii	no	\$25,000	Use STATE25K for method description
Idaho	no	Yes	Use STATE500K for method description
Illinois	no	Yes	Special #6 - see below
Indiana	no	\$25,000	Use STATE25K for method description
Iowa	no	Yes	Use STATE500K for method description
Kansas	Yes	Yes	
Kentucky	no	\$25,000	Use STATE25K for method description
Louisiana	Yes	Yes	
Maine	no	Yes	Use STATE500K for method description
Maryland	no	\$25,000	Use STATE25K for method description
Massachusetts	no	Yes	Use STATE500K for method description
Michigan	Yes	Yes	
Minnesota	no	\$25,000	Special #1 - see below
Mississippi	no	Yes	Use STATE500K for method description
Missouri	Yes	Yes	
Montana	Yes	Yes	
Nebraska	Yes	Yes	

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Nevada	no state tax	no state tax	
New Hampshire	no	\$25,000	Use STATE25K for method description
New Jersey	no	\$25,000	Use STATE25K for method description
New Mexico	Yes	Yes	
New York	no	Yes	Use STATE500K for method description
North Carolina	no	\$25,000	Special #3 - see below
North Dakota	Yes	Yes	
Ohio	no	\$25,000	Special #2 - see below
Oklahoma	Yes	Yes	
Oregon	Yes	Yes	
Pennsylvania	no	\$25,000	Special #5 - see below
Rhode Island	no	Yes	Use STATE500K for method description
South Carolina	no	Yes	Use STATE500K for method description
South Dakota	no state tax	no state tax	
Tennessee	Yes	Yes	
Texas	no state tax	no state tax	
Utah	Yes	Yes	
Vermont	no	Yes	Use STATE500K for method description
Virginia	no	\$25,000	Use STATE25K for method description
Washington	no state tax	no state tax	
West Virginia	Yes	Yes	
Wisconsin	no	Yes	Use STATE500K for method description
Wyoming	no state tax	no state tax	

SPECIAL STATE CALCULATIONS

The following state methods are processed in accordance with the add-back and add-on provisions of the individual state.

State	Special instructions
#1 - Minnesota	<p>No state method required.</p> <p>You must add-back 80% of the bonus depreciation claimed and 80% of the excess Section 179 (amount in excess of \$ 25,000) in the year claimed. You add-on 20% of the add-back amounts over the next 5 years.</p>
#2 - Ohio	<p>No state method required.</p> <p>You must add-back 83.33% of the bonus depreciation claimed and 83.33% of the excess Section 179 (amount in excess of \$ 25,000) in the year claimed. You add-on 20% of the add-back amounts over the next 5 years.</p>
#3 - North Carolina	<p>No state method required.</p> <p>You must add-back 85% of the bonus depreciation claimed and 85% of the excess Section 179 (amount in excess of \$ 25,000) in the year claimed. You add-on 20% of the add-back amounts over the next 5 years.</p>
#4 - Arizona	<p>If a state method is maintained:</p> <p>You do not have to do any add-on calculations because the separate method will not have bonus (on assets acquired prior to 2013) nor will it have excess section 179. Section 179 is limited to \$ 25,000.</p> <p>If NO state method is maintained:</p> <p>Bonus claimed on assets prior to 2013 must be added-back. Bonus add-back is recovered when the asset is disposed or when the life expires. Section 179 in excess of \$ 25,000 must be added-back and added-on over the current and next 4 years at the rate of 20%.</p>
#5 - Pennsylvania	<p>Requires a state method!</p> <p>Claim bonus for both the Federal and state method. Add-on bonus will be calculated at 3/7th of the Federal depreciation. Any unrecovered bonus depreciation is recovered in the final year of the assets life or when the asset is disposed, which ever occurs first. State method Section 179 is limited to \$ 25,000,</p>
#6 - Illinois	<p>No state method is required.</p> <p>Add-back all bonus depreciation if the bonus rate is 50%. Add-on at the rate of 100% of the Federal depreciation excluding any bonus amounts included in the Federal depreciation. Any unrecovered bonus</p>

Special state descriptions to identify groups of states.

STATE25K - Use for states that do not allow bonus and only allow \$ 25,000 of Section 179

Arkansas, California, District of Columbia, Georgia, Hawaii, Indiana, Kentucky, Maryland, New Hampshire, New Jersey, Virginia

STATE500K - Use for states that do not allow bonus, but do allow Federal Section 179 limits

Idaho, Iowa, Maine, Massachusetts, Mississippi, New York, Rhode Island, South Carolina, Vermont, Wisconsin