

TY2026: Taxation of IRC 951A (NCTI/GILTI)

- No corporate income tax
- State taxes GILTI
- State taxes NCTI
- State does not tax NCTI/GILTI

Colorado: No, if the §951A income is derived from a listed tax haven country (such income is included in tax base). Includes 60% of NCTI after deduction for foreign taxes paid.

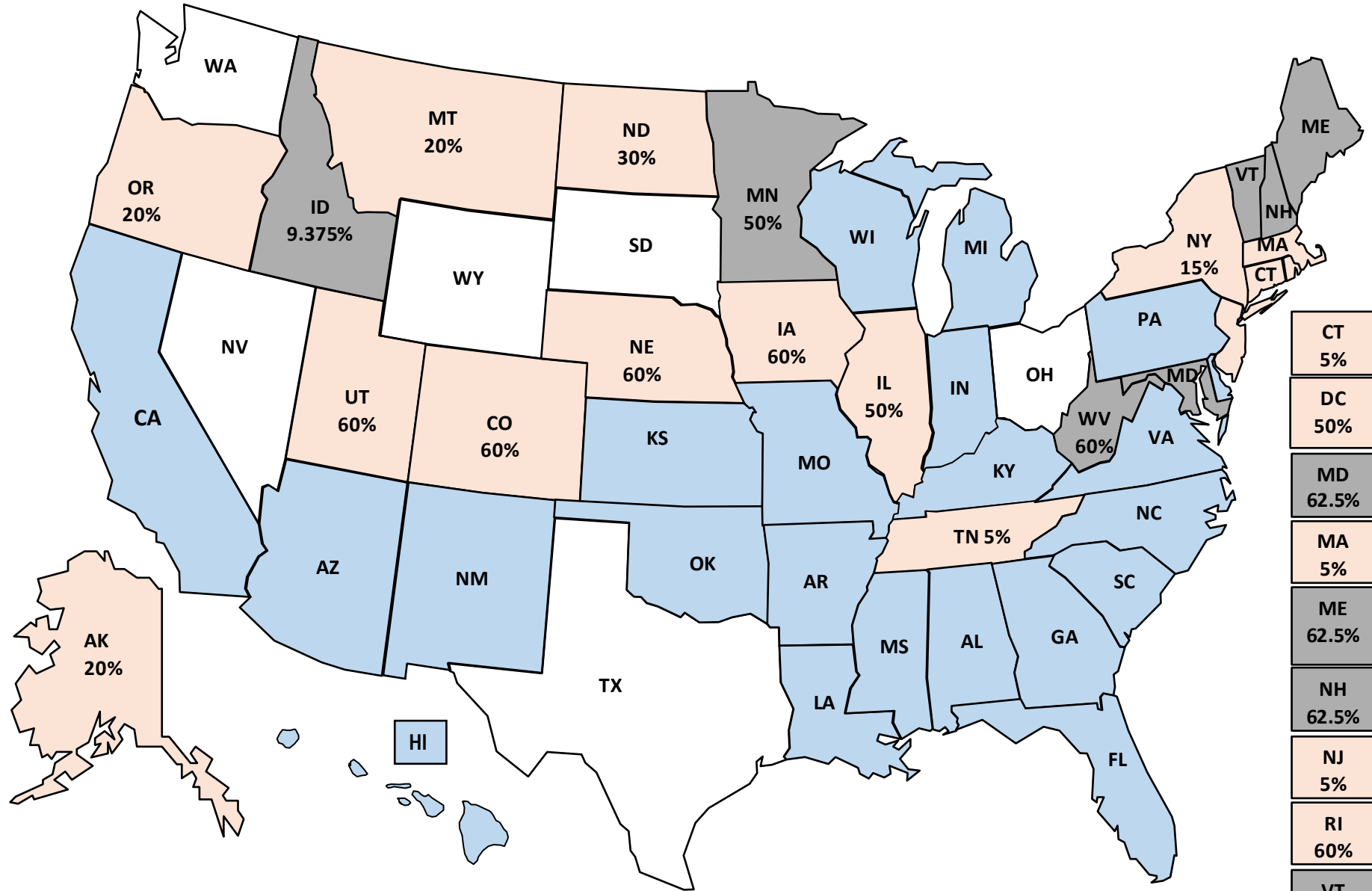
Iowa: Legislation is pending that may decouple from NCTI, it did not formally tax GILTI.

Kansas: Currently, no, however, the statute refers to GILTI and not IRC §951A. DOR could take the position to include 60% of NCTI.

Montana: Includes 20% of NCTI if a water's-edge filer.

New Mexico: Taxes 100% of NCTI January 1, 2027.

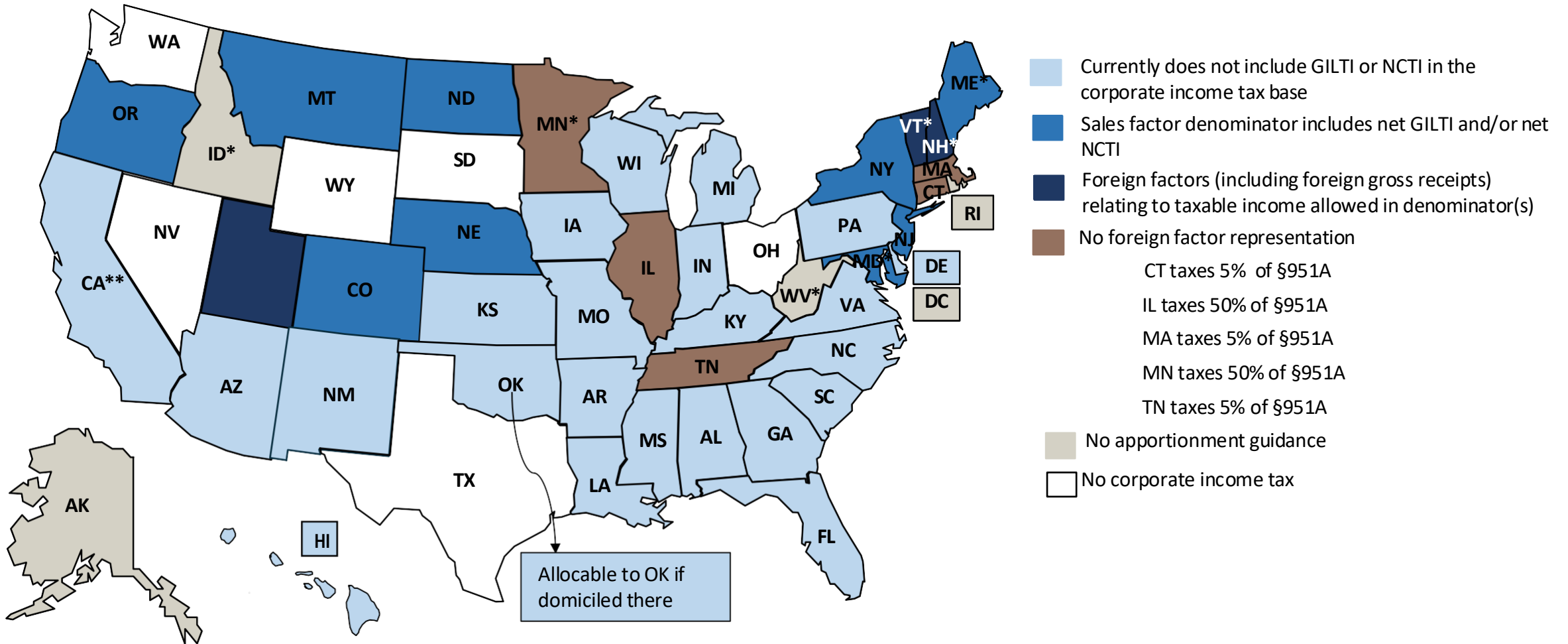
Oregon: Currently, includes 20% of NCTI. However, the statute refers to GILTI and not IRC §951A. DOR could take the position to include 100% of NCTI.



Disclaimer: This map does not constitute legal advice, and the information should be used for general guidance and not relied upon for compliance.
Source: Council On State Taxation (COST). As of March 16, 2026



GILTI and NCTI State Factor Representation



*ID, ME, MN, MD, NH, VT, and WV all include GILTI, not NCTI in the CIT base.
 **California taxes 25% of dividends and uses net dividends as apportionment.

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Source: Council On State Taxation (COST); February 2026.