



TaxNewsFlash

United States

No. 2024-261
July 3, 2024

KPMG report: Inconsistency in state conformity to the Code

State conformity to the federal Internal Revenue Code is not a new topic, but it continues to challenge states and taxpayers whenever Congress amends the Code.

Read a [June 2024 report](#)* prepared by KPMG LLP tax professionals that aims to look beyond the more routine conformity issues and explore some overlooked complexities imposed by state incorporation of the Code. The report also highlights recent examples of why paying close attention to the nuances of how states conform to the Code can meaningfully inform taxpayers' state tax positions.

* This article originally appeared in *The Tax Adviser* and is provided with permission.

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