

IRC	RTC Conforms to IRC Yes= as of 1/1/2015	RTC - PITL	RTC- AFITL	RTC - CTL	RTC - N/A	IRC Subject	Expire in 2025 (TCJA PL 115-97)	Public Law (PL) #	PL Section #	Page # in FTB's SOFITC Report (2015-2019)	CA Bill#/Chapter/Statute	Senate R&T Conform Decisions: (Yes or No)	Rev. Impact 2025-26	Rev. Impact 2026-27	Rev. Impact 2027-28	Rev. Impact 2028-29	Rev. Impact 2029-30
1	No but 1 (g) regarding to Tax on Unearned Income of Children applies w/modifications	17041			Applicable	Tax Imposed	X	115-97	11001(a)	13	N/A	No					
1	No but 1 (g) regarding to Tax on Unearned Income of Children applies w/modifications	17041			Applicable	Tax Imposed		115-97	11002(a)-(c)	22	N/A	No					
1	No but 1 (g) regarding to Tax on Unearned Income of Children applies w/modifications	17041			Applicable	Tax Imposed		115-97	14223(a)	415	N/A	N/A?					
1	No but 1 (g) regarding to Tax on Unearned Income of Children applies w/modifications	17041			Applicable	Tax Imposed		116-94	501(a)	131	N/A	Yes on the AMT issue					
11	N				N/A	Tax imposed		115-97	12001(b)(11)	107	N/A	No					
11	N				N/A	Tax imposed		115-97	13001(a)	116	N/A	No					
11	N				N/A	Tax imposed		117-169	10101 (a)(4)(C)	Use 2020-2022 Table	N/A	No					
12	N				N/A	Cross references relating to tax on corporations		115-97	12001(b)(12)	107	N/A	No					
12	N				N/A	Cross references relating to tax on corporations		115-97	13001(b)(12)(B)	116	N/A	No					
12	N				N/A	Cross references relating to tax on corporations		117-169	10101 (a)(4)(D)	Use 2020-2022 Table	N/A	No					
21	Yes w/modifications	17052.6			Applicable	Expenses for household and dependent care services necessary for gainful employment.		116-260	214	Use 2020-2022 Table	N/A	No					
21	Yes w/modifications	17052.6			Applicable	Expenses for household and dependent care services necessary for gainful employment.		117-2	9631 (a), (b)	Use 2020-2022 Table	N/A	autoconformity	N/A	N/A	N/A	N/A	N/A
24	No				N/A	Child tax credit		114-27	807 (a)	20	N/A	N/A ???					
24	No				N/A	Child tax credit		114-113	101 (a), (b)	93	N/A	N/A ???					
24	No				N/A	Child tax credit		114-113	205	251	N/A	N/A ???					
24	No				N/A	Child tax credit		114-113	208(a)(1)	259	N/A	N/A ???					
24	No				N/A	Child tax credit		115-63	504	8	N/A	N/A ???					
24	No				N/A	Child tax credit		115-123	20104	21	N/A	N/A ???					
24	No				N/A	Child tax credit		115-141	101(h, i, and j)	183	N/A	N/A ???	Baseline	Baseline	Baseline	Baseline	Baseline
24	No				N/A	Child tax credit		116-94	204	237	N/A	N/A ???					
24	No				N/A	Child tax credit		116-260	211	Use 2020-2022 Table	N/A	N/A ???					
24	No				N/A	Child tax credit		117-2	9611(a), (b)(2)	Use 2020-2022 Table	N/A	N/A ???					
24	No				N/A	Child tax credit		117-2	9612(a)	Use 2020-2022 Table	N/A	N/A ???					
25	No				N/A	Interest on certain home mortgages.		115-141	401 (d)(4)(B)(ii)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
25A	No				N/A	American Opportunity and Lifetime Learning credits.		114-27	804(a)	15	N/A	No	Baseline	Baseline	Baseline	Baseline	Baseline
25A	No				N/A	American Opportunity and Lifetime Learning credits.		114-113	102(a)	94	N/A	No					
25A	No				N/A	American Opportunity and Lifetime Learning credits.		114-113	204-206(a)	251	N/A	No	Baseline	Baseline	Baseline	Baseline	Baseline
25A	No				N/A	American Opportunity and Lifetime Learning credits.		114-113	208(a)(2)	259	N/A	No					
25A	No				N/A	American Opportunity and Lifetime Learning credits.		114-113	211(a)	268	N/A	No					
25A	No				N/A	American Opportunity and Lifetime Learning credits.		115-97	11002(d)(1)(B)	22	N/A	No					
25A	No				N/A	American Opportunity and Lifetime Learning credits.		115-141	101(i)(1)-(9), (11)-(14)	190	N/A	No					
25A	No				N/A	American Opportunity and Lifetime Learning credits.		115-141	401(b)(1)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
25A	No				N/A	American Opportunity and Lifetime Learning credits.		116-260	104(a)	Use 2020-2022 Table	N/A	No					
25A	No				N/A	American Opportunity and Lifetime Learning credits.		116-260	277	Use 2020-2022 Table	N/A	No					
25B	No				N/A	Elective deferrals and IRA contributions by certain individuals.		115-97	11002(d)(1)(C)	22	N/A	No					
25B	No				N/A	Elective deferrals and IRA contributions by certain individuals.		115-97	11024(b)	51	N/A	No					
25B	No				N/A	Elective deferrals and IRA contributions by certain individuals.		117-328	103(e)	Use 2020-2022 Table	N/A	No					
25C	No				N/A	Energy efficient home improvement credit.		114-113	181(a),(b)	217	N/A	No					
25C	No				N/A	Energy efficient home improvement credit.		115-123	40401(a)	61	N/A	No					
25C	No				N/A	Energy efficient home improvement credit.		115-141	401(a)(4)-(6)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
25C	No				N/A	Energy efficient home improvement credit.		116-94	123(a), (b)	175	N/A	No					
25C	No				N/A	Energy efficient home improvement credit.		116-260	141(a)	Use 2020-2022 Table	N/A	No					
25C	No				N/A	Energy efficient home improvement credit.		116-260	148(b)(3)	Use 2020-2022 Table	N/A	No					
25C	No				N/A	Energy efficient home improvement credit.		117-169	13301(a)-(f)(3)(A), (g)(1), (h)(1)	Use 2020-2022 Table	N/A	No					
25C	No				N/A	Energy efficient home improvement credit.		117-169	13704(b)(1)	Use 2020-2022 Table	N/A	No					
25D	No				N/A	Residential clean energy credit.		114-113	304(a)	85	N/A	No					
25D	No				N/A	Residential clean energy credit.		115-123	40402(a), (b)	63	N/A	No					
25D	No				N/A	Residential clean energy credit.		116-260	148(a)-(b)(2)	Use 2020-2022 Table	N/A	No					
25D	No				N/A	Residential clean energy credit.		117-169	13302(a)-(c) (2)	Use 2020-2022 Table	N/A	No					
25E	No				N/A	Previously-owned clean vehicles.		117-169	13402(b)	Use 2020-2022 Table	N/A	No					

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30A	No				N/A	Puerto Rico economic activity credit		115-141	401(d)(1)(B)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
30B	No				N/A	Alternative motor vehicle credit.		114-113	193(a)	239	N/A	No					
30B	No				N/A	Alternative motor vehicle credit.		115-123	40403(a)	65	N/A	No					
30B	No				N/A	Alternative motor vehicle credit.		116-94	124(a)	177	N/A	No					
30B	No				N/A	Alternative motor vehicle credit.		116-260	142(a)	Use 2020-2022 Table	N/A	No					
30B	No				N/A	Alternative motor vehicle credit.		117-169	13401(i)(2)	Use 2020-2022 Table	N/A	No					
30C	No				N/A	Alternative fuel vehicle refueling property credit.		114-113	182(a)	219	N/A	No					
30C	No				N/A	Alternative fuel vehicle refueling property credit.		115-123	40404(a)	65	N/A	No					
30C	No				N/A	Alternative fuel vehicle refueling property credit.		116-94	125(a)	178	N/A	No					
30C	No				N/A	Alternative fuel vehicle refueling property credit.		116-260	143(a)	Use 2020-2022 Table	N/A	No					
30C	No				N/A	Alternative fuel vehicle refueling property credit.		117-169	13404(a)-(e)	Use 2020-2022 Table	N/A	No					
30C	No				N/A	Alternative fuel vehicle refueling property credit.		117-169	13704(b)(2)	Use 2020-2022 Table	N/A	No					
30D	No				N/A	Clean vehicle credit.		114-113	183(a)	221	N/A	No					
30D	No				N/A	Clean vehicle credit.		115-123	40405(a)	67	N/A	No					
30D	No				N/A	Clean vehicle credit.		116-94	126(a)	179	N/A	No					
30D	No				N/A	Clean vehicle credit.		116-260	144(a)	Use 2020-2022 Table	N/A	No					
30D	No				N/A	Clean vehicle credit.		117-169	13401(a)-(i)(1)	Use 2020-2022 Table	N/A	No					
32	Automatic w/Modifications	17052, 17052.1, 17052.2			Applicable	Earned income. (EITC)		114-113	103(a)-(c)	97	N/A	Defer to Stand Alone and Budget	Baseline	Baseline	Baseline	Baseline	Baseline
32	Automatic w/Modifications	17052, 17052.1, 17052.2			Applicable	Earned income. (EITC)		114-113	204(a)	251	N/A	Defer to Stand Alone and Budget	Baseline	Baseline	Baseline	Baseline	Baseline
32	Automatic w/Modifications	17052, 17052.1, 17052.2			Applicable	Earned income. (EITC)		115-63	504	8	N/A	Defer to Stand Alone and Budget	Baseline	Baseline	Baseline	Baseline	Baseline
32	Automatic w/Modifications	17052, 17052.1, 17052.2			Applicable	Earned income. (EITC)		115-123	20104	21	N/A	Defer to Stand Alone and Budget	Baseline	Baseline	Baseline	Baseline	Baseline
32	Automatic w/Modifications	17052, 17052.1, 17052.2			Applicable	Earned income. (EITC)		115-141	101(a)	156	N/A	Defer to Stand Alone and Budget	Baseline	Baseline	Baseline	Baseline	Baseline
32	Automatic w/Modifications	17052, 17052.1, 17052.2			Applicable	Earned income. (EITC)		115-141	401(b)(4):	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
32	Automatic w/Modifications	17052, 17052.1, 17052.2			Applicable	Earned income. (EITC)		116-94	204	237	N/A	Defer to Stand Alone and Budget	Baseline	Baseline	Baseline	Baseline	Baseline
32	Automatic w/Modifications	17052, 17052.1, 17052.2			Applicable	Earned income. (EITC)		116-260	211	Use 2020-2022 Table	N/A	Defer to Stand Alone and Budget	Baseline	Baseline	Baseline	Baseline	Baseline
32	Automatic w/Modifications	17052, 17052.1, 17052.2			Applicable	Earned income. (EITC)		117-2	9621(a)	Use 2020-2022 Table	N/A	Defer to Stand Alone and Budget	Baseline	Baseline	Baseline	Baseline	Baseline
32	Automatic w/Modifications	17052, 17052.1, 17052.2			Applicable	Earned income. (EITC)		117-2	9622(a)	Use 2020-2022 Table	N/A	Defer to Stand Alone and Budget	Baseline	Baseline	Baseline	Baseline	Baseline
32	Automatic w/Modifications	17052, 17052.1, 17052.2			Applicable	Earned income. (EITC)		117-2	9623(a), (b)	Use 2020-2022 Table	N/A	Defer to Stand Alone and Budget	Baseline	Baseline	Baseline	Baseline	Baseline
32	Automatic w/Modifications	17052, 17052.1, 17052.2			Applicable	Earned income. (EITC)		117-2	9624(a), (b)	Use 2020-2022 Table	N/A	Defer to Stand Alone and Budget	Baseline	Baseline	Baseline	Baseline	Baseline
32	Automatic w/Modifications	17052, 17052.1, 17052.2			Applicable	Earned income. (EITC)		117-2	9626	Use 2020-2022 Table	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
35	No				N/A	Health insurance costs of eligible individuals.		114-27	407(a), (b), (d)	9	N/A	N/A ???					
35	No				N/A	Health insurance costs of eligible individuals.		116-94	146(a)	224	N/A	N/A ???					
35	No				N/A	Health insurance costs of eligible individuals.		116-260	134(a)	Use 2020-2022 Table	N/A	N/A ???					
35	No				N/A	Health insurance costs of eligible individuals.		117-2	9501(b)(3)(A)	Use 2020-2022 Table	N/A	Yes (but only to IRC 61 change)					
36B	No				N/A	Refundable credit for coverage under a qualified health plan.		114-255	18001(a)(3)	12	N/A	Yes but only for IRC 106 and 6051					
36B	No				N/A	Refundable credit for coverage under a qualified health plan.		115-97	11002(d)(1)(E)	22	N/A	No					
36B	No				N/A	Refundable credit for coverage under a qualified health plan.		117-2	9661(a)	Use 2020-2022 Table	N/A	No					
36B	No				N/A	Refundable credit for coverage under a qualified health plan.		117-2	9662(a)	Use 2020-2022 Table	N/A	No					
36B	No				N/A	Refundable credit for coverage under a qualified health plan.		117-2	9663(a)	Use 2020-2022 Table	N/A	No					
36B	No				N/A	Refundable credit for coverage under a qualified health plan.		117-169	12001(a),(b)	Use 2020-2022 Table	N/A	No					
38	No				N/A	General business credit.		114-113	121(b)	123	N/A	No					
38	No				N/A	General business credit.		114-113	186(d)(1)	226	N/A	No					
38	No				N/A	General business credit.		115-63	503	7	N/A	No					
38	No				N/A	General business credit.		115-97	13403(b), (c)	208	N/A	No					
38	No				N/A	General business credit.		115-97	12001(b)(1)	107	N/A	No					
38	No				N/A	General business credit.		115-123	20103	20	N/A	No					
38	No				N/A	General business credit.		115-123	20201	25	N/A	No					
38	No				N/A	General business credit.		115-141	401(a)(8), (b)(5)(A)-(D) and (d)(2)(B), (6)(i)-(iii)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
38	No				N/A	General business credit.		116-94	105(b)	44	N/A	No					
38	No				N/A	General business credit.		116-94	203	236	N/A	No					

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38	No				N/A	General business credit.		116-260	303	Use 2020-2022 Table	N/A	No					
38	No				N/A	General business credit.		117-328	112(b)	Use 2020-2022 Table	N/A	No					
38	No				N/A	General business credit.		117-169	10101(d)	Use 2020-2022 Table	N/A	No					
38	No				N/A	General business credit.		117-169	13105(b)(1)	Use 2020-2022 Table	N/A	No					
38	No				N/A	General business credit.		117-169	13203(b)	Use 2020-2022 Table	N/A	No					
38	No				N/A	General business credit.		117-169	13204(a)(4)(A)	Use 2020-2022 Table	N/A	No					
38	No				N/A	General business credit.		117-169	13401(i)(3)	Use 2020-2022 Table	N/A	No					
38	No				N/A	General business credit.		117-169	13403(b)(1)	Use 2020-2022 Table	N/A	No					
38	No				N/A	General business credit.		117-169	13502(b)(1)	Use 2020-2022 Table	N/A	No					
38	No				N/A	General business credit.		117-169	13701(b)(1)	Use 2020-2022 Table	N/A	No					
38	No				N/A	General business credit.		117-169	13704(b)(3)	Use 2020-2022 Table	N/A	No					
40	No				N/A	Alcohol, etc., used as fuel.		114-113	184(a)	221	N/A	No					
40	No				N/A	Alcohol, etc., used as fuel.		115-123	40406(a)	68	N/A	No					
40	No				N/A	Alcohol, etc., used as fuel.		116-94	122(a)	173	N/A	No					
40	No				N/A	Alcohol, etc., used as fuel.		116-260	140(a)	Use 2020-2022 Table	N/A	No					
40	No				N/A	Alcohol, etc., used as fuel.		117-169	13202(a)	Use 2020-2022 Table	N/A	No					
40A.	No				N/A	Biodiesel and renewable diesel used as fuel.		114-113	185(a)(1)	223	N/A	No					
40A.	No				N/A	Biodiesel and renewable diesel used as fuel.		115-123	40407(a)(1)	69	N/A	No					
40A.	No				N/A	Biodiesel and renewable diesel used as fuel.		116-94	121(a)(1)	169	N/A	No					
40A.	No				N/A	Biodiesel and renewable diesel used as fuel.		117-169	13201(a)	Use 2020-2022 Table	N/A	No					
40A.	No				N/A	Biodiesel and renewable diesel used as fuel.		117-169	13203(c)	Use 2020-2022 Table	N/A	No					
40B.	No				N/A	Sustainable aviation fuel credit.		117-169	13203(a)	Use 2020-2022 Table	N/A	No					
41	Yes w/modifications	17052.12		23609	Applicable	Credit for increasing research activities.		114-113	121(a)(1), (c)(1)	123	N/A	No					
41	Yes w/modifications	17052.12		23609	Applicable	Credit for increasing research activities.		115-97	13206(d)(1)	156	N/A	No					
41	Yes w/modifications	17052.12		23609	Applicable	Credit for increasing research activities.		115-97	11002(d)(1)(F), (2)	22	N/A	No					
41	Yes w/modifications	17052.12		23609	Applicable	Credit for increasing research activities.		115-141	101(c)	162	N/A	No	(\$7,400,000)	(\$8,500,000)	(\$11,000,000)	(\$11,000,000)	(\$10,000,000)
41	Yes w/modifications	17052.12		23609	Applicable	Credit for increasing research activities.		115-141	401(b)(6)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
41	Yes w/modifications	17052.12		23609	Applicable	Credit for increasing research activities.		117-169	13902(a), (c)	Use 2020-2022 Table	N/A	No					
42	Yes w/Modifications	17058		23610.5	Applicable	Low-income housing credit.		114-113	131(b)	151	N/A	No	N/A	N/A	N/A	N/A	N/A
42	Yes w/Modifications	17058		23610.5	Applicable	Low-income housing credit.		115-97	11002(d)(1)(G), (3)	22	N/A	No					
42	Yes w/Modifications	17058		23610.5	Applicable	Low-income housing credit.		115-141	102(a)	152	N/A	No					
42	Yes w/Modifications	17058		23610.5	Applicable	Low-income housing credit.		115-141	401(a)(10)-(13)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
42	Yes w/Modifications	17058		23610.5	Applicable	Low-income housing credit.		115-141	103(a), (b)	152	N/A	No	1a	1a	1a	1a	1a
42	Yes w/Modifications	17058		23610.5	Applicable	Low-income housing credit.		116-260	201(a)	Use 2020-2022 Table	N/A	No					
42	Yes w/Modifications	17058		23610.5	Applicable	Low-income housing credit.		116-260	305	Use 2020-2022 Table	N/A	No					
45	No				N/A	Electricity produced from certain renewable resources, etc.		114-113	186(a)-(c), (d)(2)	226	N/A	No					
45	No				N/A	Electricity produced from certain renewable resources, etc.		114-113	187(a)	227	N/A	No					
45	No				N/A	Electricity produced from certain renewable resources, etc.		114-113	301(a)	271	N/A	No					
45	No				N/A	Electricity produced from certain renewable resources, etc.		115-141	401(a)(14-19)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
45	No				N/A	Electricity produced from certain renewable resources, etc.		115-123	40408(a)	72	N/A	No					
45	No				N/A	Electricity produced from certain renewable resources, etc.		115-123	40409(b)	73	N/A	No					
45	No				N/A	Electricity produced from certain renewable resources, etc.		116-94	127(a), (c)(1), (2)(A)	181	N/A	No					
45	No				N/A	Electricity produced from certain renewable resources, etc.		116-94	128(a)	183	N/A	No					
45	No				N/A	Electricity produced from certain renewable resources, etc.		116-260	131(a), (c)(1)	Use 2020-2022 Table	N/A	No					
45	No				N/A	Electricity produced from certain renewable resources, etc.		116-260	145(a)	Use 2020-2022 Table	N/A	No					
45	No				N/A	Electricity produced from certain renewable resources, etc.		117-169	13101(a)-(c), (e)(1), (2)(A), (f)(i)	Use 2020-2022 Table	N/A	No					
45	No				N/A	Electricity produced from certain renewable resources, etc.		117-169	13102(f)(4)	Use 2020-2022 Table	N/A	No					
45	No				N/A	Electricity produced from certain renewable resources, etc.		117-169	13204(b)(1)	Use 2020-2022 Table	N/A	No					
45A.	No				N/A	Indian employment credit.		114-113	161(a)	184	N/A	No					
45A.	No				N/A	Indian employment credit.		115-123	40301(a)	34	N/A	No					
45A.	No				N/A	Indian employment credit.		116-94	111(a)	145	N/A	No					
45A.	No				N/A	Indian employment credit.		116-260	135(a)	Use 2020-2022 Table	N/A	No					

IRC	RTC Conforms to IRC Yes= as of 1/1/2015	RTC - PITL	RTC- AFITL	RTC - CTL	RTC - N/A	IRC Subject	Expire in 2025 (TCJA PL 115-97)	Public Law (PL) #	PL Section #	Page # in FTB's SOTIC Report (2015-2019)	CA Bill#/Chapter/Statute	Senate R&T Conform Decisions: (Yes or No)	Rev. Impact 2025-26	Rev. Impact 2026-27	Rev. Impact 2027-28	Rev. Impact 2028-29	Rev. Impact 2029-30
45C.	No				N/A	Clinical testing expenses for certain drugs for rare diseases or conditions.		115-97	13401(a)	205	N/A	No					
45C.	No				N/A	Clinical testing expenses for certain drugs for rare diseases or conditions.		115-141	401(a)(17), (d)(1)(D)(iii)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
45C.	No				N/A	Clinical testing expenses for certain drugs for rare diseases or conditions.		114-113	121(a)(2)	123	N/A	No					
45D.	No				N/A	New markets tax credit.		114-113	141(a), (b)	158	N/A	No					
45D.	No				N/A	New markets tax credit.		116-94	141(a), (b)	199	N/A	No					
45D.	No				N/A	New markets tax credit.		116-260	112(a), (b)	Use 2020-2022 Table	N/A	No					
45D.	No				N/A	New markets tax credit.		115-141	401(a)(18), (d)(4)(B)(iii)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
45E.	No				N/A	Small employer pension plan startup costs.		116-94	104(a)	43	N/A	No					
45E.	No				N/A	Small employer pension plan startup costs.		117-328	102(a)-(c)	Use 2020-2022 Table	N/A	No					
45E.	No				N/A	Small employer pension plan startup costs.		117-328	111(a)	Use 2020-2022 Table	N/A	No					
45G.	No				N/A	Railroad track maintenance credit.		114-113	162(a), (b)	186	N/A	No					
45G.	No				N/A	Railroad track maintenance credit.		115-123	40302(a)	36	N/A	No					
45G.	No				N/A	Railroad track maintenance credit.		116-94	112(a)	147	N/A	No					
45G.	No				N/A	Railroad track maintenance credit.		116-260	105(a), (b)	Use 2020-2022 Table	N/A	No					
45H.	No				N/A	Credit for production of low sulfur diesel fuel.		115-141	401(a)(19)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
45J.	No				N/A	Credit for production from advanced nuclear power facilities.		115-123	40501(a), (b)(1)	92	N/A	No					
45L.	No				N/A	New energy efficient home credit.		114-113	188(a)	228	N/A	No					
45L.	No				N/A	New energy efficient home credit.		115-123	40410(a)	75	N/A	No					
45L.	No				N/A	New energy efficient home credit.		116-94	129(a)	183	N/A	No					
45L.	No				N/A	New energy efficient home credit.		116-260	146(a)	Use 2020-2022 Table	N/A	No					
45L.	No				N/A	New energy efficient home credit.		117-169	13304(a)-(e)	Use 2020-2022 Table	N/A	No					
45N.	No				N/A	Mine rescue team training credit.		114-113	163(a)	187	N/A	No					
45N.	No				N/A	Mine rescue team training credit.		115-123	40303(a)	38	N/A	No					
45N.	No				N/A	Mine rescue team training credit.		116-94	113(a)	149	N/A	No					
45N.	No				N/A	Mine rescue team training credit.		116-260	136(a)	Use 2020-2022 Table	N/A	No					
45P.	No				N/A	Employer wage credit for employees who are active duty members of the uniformed services.		114-113	122(a)	132	N/A	No					
45Q.	No				N/A	Credit for carbon dioxide sequestration.		115-123	41119(a)	128	N/A	No					
45Q.	No				N/A	Credit for carbon dioxide sequestration.		116-260	121	Use 2020-2022 Table	N/A	No					
45Q.	No				N/A	Credit for carbon dioxide sequestration.		117-58	80402(e)	Use 2020-2022 Table	N/A	No					
45Q.	No				N/A	Credit for carbon dioxide sequestration.		117-169	13104(a)(1), (2)(A), (b), (b)	Use 2020-2022 Table	N/A	No					
45R.	No				N/A	Employee health insurance expenses of small employers.		115-97	11002(d)(1)(H)	22	N/A	No					
45S.	No				N/A	Employer credit for paid family and medical leave.		116-94	142(a)	202	N/A	No					
45S.	No				N/A	Employer credit for paid family and medical leave.		116-260	119(a)	Use 2020-2022 Table	N/A	No					
45T.	No				N/A	Auto-enrollment option for retirement savings options provided by small employers.		116-94	105(a)	44	N/A	No					
45U.	No				N/A	Zero-emission nuclear power production credit.		117-169	13105	Use 2020-2022 Table	N/A	No					
45U.	No				N/A	Zero-emission nuclear power production credit.		117-169	13204(b)(2)	Use 2020-2022 Table	N/A	No					
45V.	No				N/A	Credit for production of clean hydrogen.		117-169	13204(a)(1)-(3)	Use 2020-2022 Table	N/A	No					
45W.	No				N/A	Qualified commercial clean vehicle credit		117-169	13403(a)	Use 2020-2022 Table	N/A	No					
45X.	No				N/A	Advanced manufacturing production credit.		117-169	13502(a)	Use 2020-2022 Table	N/A	No					
45Y.	No				N/A	Clean electricity production credit.		117-169	13701(a)	Use 2020-2022 Table	N/A	No					
45Z.	No				N/A	Clean fuel production credit.		117-169	13704(a)	Use 2020-2022 Table	N/A	No					
45AA.	No				N/A	Military spouse retirement plan eligibility credit for small employers.		117-328	112(a)	Use 2020-2022 Table	N/A	No					
46	No				N/A	Amount of credit.		117-169	13702(b)(1)	Use 2020-2022 Table	N/A	No					
46	No				N/A	Amount of credit.		117-167	107(d)(1)	Use 2020-2022 Table	N/A	No					
47	Yes, w/modifications	17053.91		23691	Applicable	Rehabilitation credit.		115-97	13402(a), (b)(1)	206	N/A	No					
48	No				N/A	Energy credit.		114-113	187(b)	227	N/A	No					
48	No				N/A	Energy credit.		114-113	302(a), (b)	228	N/A	No					
48	No				N/A	Energy credit.		114-113	302(a)-(c)	228	N/A	No					
48	No				N/A	Energy credit.		115-123	40409(b)	73	N/A	No					
48	No				N/A	Energy credit.		115-123	40411(a)-(f)	76	N/A	No					
48	No				N/A	Energy credit.		115-141	401(a)(20-23), (a)(350)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A

IRC	RTC Conforms to IRC Yes= as of 1/1/2015	RTC - PITL	RTC- AFITL	RTC - CTL	RTC - N/A	IRC Subject	Expire in 2025 (TCJA PL 115-97)	Public Law (PL) #	PL Section #	Page # in FTB's SOFITC Report (2015-2019)	CA Bill#/Chapter/Statute	Senate R&T Conform Decisions: (Yes or No)	Rev. Impact 2025-26	Rev. Impact 2026-27	Rev. Impact 2027-28	Rev. Impact 2028-29	Rev. Impact 2029-30
48	No				N/A	Energy credit.		116-94	127(b), (c)(2)(B)	181	N/A	No					
48	No				N/A	Energy credit.		116-260	131(b), (c)(2)	Use 2020-2022 Table	N/A	No					
48	No				N/A	Energy credit.		116-260	132(a), (b)	Use 2020-2022 Table	N/A	No					
48	No				N/A	Energy credit.		116-260	203(a)-(d)	Use 2020-2022 Table	N/A	No					
48	No				N/A	Energy credit.		116-260	204(a)	Use 2020-2022 Table	N/A	No					
48	No				N/A	Energy credit.		117-169	13101(d), (e)(2)(B), (3)	Use 2020-2022 Table	N/A	No					
48	No				N/A	Energy credit.		117-169	13102(a)-(f)(3), (g), (h), (i)-(m), (o), (p)	Use 2020-2022 Table	N/A	No					
48	No				N/A	Energy credit.		117-169	13103(a)	Use 2020-2022 Table	N/A	No					
48	No				N/A	Energy credit.		117-169	13204(c)(1), (2)	Use 2020-2022 Table	N/A	No					
48C	No				N/A	Qualifying advanced energy project credit.		117-169	13501(a)-(d)	Use 2020-2022 Table	N/A	No					
48D	No				N/A	Advanced manufacturing investment credit.		117-167	107(a)	Use 2020-2022 Table	N/A	No					
48E	No				N/A	Clean electricity investment credit.		117-169	13702(a)	Use 2020-2022 Table	N/A	No					
49	No				N/A	At-risk rules.		115-141	401(a)(24)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
49	No				N/A	At-risk rules.		117-167	107(d)(2)	Use 2020-2022 Table	N/A	No					
49	No				N/A	At-risk rules.		117-169	13702(b)(2)	Use 2020-2022 Table	N/A	No					
50	Yes, for the limited purpose of recapture provisions for the NEC	17053.91		23691	Applicable	Other special rules.		115-141	401(a)(25)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
50	Yes, for the limited purpose of recapture provisions for the NEC	17053.91		23691	Applicable	Other special rules.		117-167	107(b)(1)-(3)(B), (d)(3)	Use 2020-2022 Table	N/A	No					
50	Yes, for the limited purpose of recapture provisions for the NEC	17053.91		23691	Applicable	Other special rules.		117-169	13702(b)(3), (4)	Use 2020-2022 Table	N/A	No					
50	Yes, for the limited purpose of recapture provisions for the NEC	17053.91		23691	Applicable	Other special rules.		117-169	13801(c)	Use 2020-2022 Table	N/A	Yes but only to 6417					
50	Yes, for the limited purpose of recapture provisions for the NEC	17053.91		23691	Applicable	Other special rules.		117-169	13102(f)(5), (i)	Use 2020-2022 Table	N/A	No					
51	No	17053.7, 17053.85, 17053.95, 17053.98, 17053.98.1		23621, 23685, 23695, 23698, 23698.1	Applicable	Amount of credit.		114-113	142(a), (b)	161	N/A	No					
51	No	17053.7, 17053.85, 17053.95, 17053.98, 17053.98.1		23621, 23685, 23695, 23698, 23698.1	Applicable	Amount of credit.		115-63	503	7	N/A	No					
51	No	17053.7, 17053.85, 17053.95, 17053.98, 17053.98.1		23621, 23685, 23695, 23698, 23698.1	Applicable	Amount of credit.		115-123	20103	20	N/A	No					
51	No	17053.7, 17053.85, 17053.95, 17053.98, 17053.98.1		23621, 23685, 23695, 23698, 23698.1	Applicable	Amount of credit.		115-123	20201	25	N/A	No					
51	No	17053.7, 17053.85, 17053.95, 17053.98, 17053.98.1		23621, 23685, 23695, 23698, 23698.1	Applicable	Amount of credit.		115-141	401(a) (26) -(29)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
51	No	17053.7, 17053.85, 17053.95, 17053.98, 17053.98.1		23621, 23685, 23695, 23698, 23698.1	Applicable	Amount of credit.		116-94	143(a)	203	N/A	No					
51	No	17053.7, 17053.85, 17053.95, 17053.98, 17053.98.1		23621, 23685, 23695, 23698, 23698.1	Applicable	Amount of credit.		116-260	113(a)	Use 2020-2022 Table	N/A	No					
53	Yes, with modifications	17063		23453	Applicable	Credit for prior year minimum tax liability.		115-97	12002(a), (b)	110	N/A	No					
53	Yes, with modifications	17063		23453	Applicable	Credit for prior year minimum tax liability.		115-97	12001(b)(2)	107	N/A	No					
53	Yes, with modifications	17063		23453	Applicable	Credit for prior year minimum tax liability.		116-136	2305(a), (b)	Use 2020-2022 Table	N/A	No?					
53	Yes, with modifications	17063		23453	Applicable	Credit for prior year minimum tax liability.		117-169	10101(e)	Use 2020-2022 Table	N/A	No					
54	No				N/A	Clean renewable energy bonds		115-97	13404(a)	209	N/A	No					
54A	No				N/A	Qualified tax credit bonds		115-97	13404(a)	209	N/A	No					
54B	No				N/A	Qualified forestry conservation bonds		115-97	13404(a)	209	N/A	No					
54C	No				N/A	New clean renewable energy bonds		115-97	13404(a)	209	N/A	No					
54D	No				N/A	Qualified energy conservation bonds		115-97	13404(a)	209	N/A	No					
54E	No				N/A	Qualified zone academy bonds		114-113	164(a)	189	N/A	No					
54E	No				N/A	Qualified zone academy bonds		115-97	13404(a)	209	N/A	No					
54F	No				N/A	Qualified school construction bonds		115-97	13404(a)	209	N/A	No					
54AA	No				N/A	Build America bonds		115-97	13404(a)	209	N/A	No					
55	Yes w/Modifications	17062		23455	Applicable	Alternative minimum tax imposed.		114-113	334(b)	342	N/A	No					
55	Yes w/Modifications	17062		23455	Applicable	Alternative minimum tax imposed.		115-97	12001(a), (b)(3)(A), (B), (4)-(6)	107	N/A	No					
55	Yes w/Modifications	17062		23455	Applicable	Alternative minimum tax imposed.		115-97	11002(d)(1)(i)	22	N/A	No					
55	Yes w/Modifications	17062		23455	Applicable	Alternative minimum tax imposed.		115-97	12003(a)	111	N/A	No					

IRC	RTC Conforms to IRC Yes= as of 1/1/2015	RTC - PITL	RTC- AFITL	RTC - CTL	RTC - N/A	IRC Subject	Expire in 2025 (TCJA PL 115-97)	Public Law (PL) #	PL Section #	Page # in FTB's SOFITC Report (2015-2019)	CA Bill#/Chapter/Statute	Senate R&T Conform Decisions: (Yes or No)	Rev. Impact 2025-26	Rev. Impact 2026-27	Rev. Impact 2027-28	Rev. Impact 2028-29	Rev. Impact 2029-30
55	Yes w/Modifications	17062		23455	Applicable	Alternative minimum tax imposed.		115-123	40310	50	N/A	No					
55	Yes w/Modifications	17062		23455	Applicable	Alternative minimum tax imposed.		116-94	501(b)	131	N/A	No					
55	Yes w/Modifications	17062		23455	Applicable	Alternative minimum tax imposed.		117-169	10101(a)(1), (3); (4)(b)(i)	Use 2020-2022 Table	N/A	No					
56	Yes w/Modifications	17062, 17062.3		23456, 23456.5	Applicable	Adjustments in computing alternative minimum taxable income.		115-63	504	8	N/A	No	N/A	N/A	N/A	N/A	N/A
56	Yes w/Modifications	17062, 17062.3		23456, 23456.5	Applicable	Adjustments in computing alternative minimum taxable income.	X	115-97	11027(b)	62	N/A	No					
56	Yes w/Modifications	17062, 17062.3		23456, 23456.5	Applicable	Adjustments in computing alternative minimum taxable income.		115-97	12001(b)(7)	107	N/A	No					
56	Yes w/Modifications	17062, 17062.3		23456, 23456.5	Applicable	Adjustments in computing alternative minimum taxable income.		115-123	20104	21	N/A	No					
56	Yes w/Modifications	17062, 17062.3		23456, 23456.5	Applicable	Adjustments in computing alternative minimum taxable income.		115-141	401(b)(7), (8)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
56	Yes w/Modifications	17062, 17062.3		23456, 23456.5	Applicable	Adjustments in computing alternative minimum taxable income.		116-94	103(b)	141	N/A	No					
56	Yes w/Modifications	17062, 17062.3		23456, 23456.5	Applicable	Adjustments in computing alternative minimum taxable income.		116-94	204	237	N/A	No					
56A	No	17062.3		23456.5	Applicable	Adjusted financial statement income.		117-169	10101(b)(1)	Use 2020-2022 Table	N/A	No					
58	Yes, w/modifications	17062		23400	Applicable	Denial of certain losses.		115-97	12001(b)(9)	107	N/A	No					
58	Yes, w/modifications	17062		23400	Applicable	Denial of certain losses.		115-141	401(a)(30)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
59	Yes w/modifications	17062		23459	Applicable	Other definitions and special rules.		115-97	11002(d)(4)	22	N/A	No					
59	Yes w/modifications	17062		23459	Applicable	Other definitions and special rules.		115-97	12001(b)(3)(C), (10)	107	N/A	No					
59	Yes w/modifications	17062		23459	Applicable	Other definitions and special rules.		115-141	401(d)(1)(D)(iii)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
59	Yes w/modifications	17062		23459	Applicable	Other definitions and special rules.		117-169	10101(a)(2), (c)	Use 2020-2022 Table	N/A	No					
59	Yes w/modifications	17062		23459	Applicable	Other definitions and special rules.		117-169	13904(a)	Use 2020-2022 Table	N/A	No					
59A	No				N/A	Tax on base erosion payments of taxpayers with substantial gross receipts.		115-97	14401(a)	433	N/A	No					
61	Yes with modifications	17071, 17131.8, 17158.2		24271, 24308.6	Applicable	Gross income defined.		114-113	343	360	N/A	No					
61	Yes with modifications	17071, 17131.8, 17158.2		24271, 24308.6	Applicable	Gross income defined.		115-97	11051(b)(1)(A)	92	N/A	yes					
61	Yes with modifications	17071, 17131.8, 17158.2		24271, 24308.6	Applicable	Gross income defined.		116-260	304	Use 2020-2022 Table	N/A	yes					
61	Yes with modifications	17071, 17131.8, 17158.2		24271, 24308.6	Applicable	Gross income defined.		117-2	5003	Use 2020-2022 Table	N/A	yes					
61	Yes with modifications	17071, 17131.8, 17158.2		24271, 24308.6	Applicable	Gross income defined.		117-2	9501	Use 2020-2022 Table	N/A	yes					
62	Yes w/modifications - we do not conform to 62(a)(2)(D) and 62(a)(21)	17072			Applicable	Adjusted gross income defined.		114-113	104(a)-(c)	101	N/A	No					
62	Yes w/modifications - we do not conform to 62(a)(2)(D) and 62(a)(21)	17072			Applicable	Adjusted gross income defined.		115-97	11011(b)(1)	23	N/A	No					
62	Yes w/modifications - we do not conform to 62(a)(2)(D) and 62(a)(21)	17072			Applicable	Adjusted gross income defined.		115-97	11002(d)(1)(J)	22	N/A	No					
62	Yes w/modifications - we do not conform to 62(a)(2)(D) and 62(a)(21)	17072			Applicable	Adjusted gross income defined.		115-123	41107(a)	105	N/A	No					
62	Yes w/modifications - we do not conform to 62(a)(2)(D) and 62(a)(21)	17072			Applicable	Adjusted gross income defined.		115-141	101(a)(2)(B)	132	N/A	No					
62	Yes w/modifications - we do not conform to 62(a)(2)(D) and 62(a)(21)	17072			Applicable	Adjusted gross income defined.		115-141	401(a)(31),(32)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
62	Yes w/modifications - we do not conform to 62(a)(2)(D) and 62(a)(21)	17072			Applicable	Adjusted gross income defined.		116-92	1122(d)(2)(B)	5	N/A	Yes	la	la	la	la	la
62	Yes w/modifications - we do not conform to 62(a)(2)(D) and 62(a)(21)	17072			Applicable	Adjusted gross income defined.		116-136	2204(a),(b)	Use 2020-2022 Table	N/A	Temp increase in charitable contributions for non-itemizers					
62	Yes w/modifications - we do not conform to 62(a)(2)(D) and 62(a)(21)	17072			Applicable	Adjusted gross income defined.		116-260	104	Use 2020-2022 Table	N/A	N/A					
62	Yes w/modifications - we do not conform to 62(a)(2)(D) and 62(a)(21)	17072			Applicable	Adjusted gross income defined.		116-260	212(c)	Use 2020-2022 Table	N/A	No					
62	Yes w/modifications - we do not conform to 62(a)(2)(D) and 62(a)(21)	17072			Applicable	Adjusted gross income defined.		116-260	275	Use 2020-2022 Table	N/A	N/A					
63	Yes w/modifications	17073, 17073.5, 17304, 18501			Applicable	Taxable income defined.		115-63	504	8	N/A	Yes					
63	Yes w/modifications	17073, 17073.5, 17304, 18501			Applicable	Taxable income defined.		115-123	20104	21	N/A	Yes					

IRC	RTC Conforms to IRC Yes= as of 1/1/2015	RTC - PITL	RTC- AFITL	RTC - CTL	RTC - N/A	IRC Subject	Expire in 2025 (TCJA PL 115-97)	Public Law (PL) #	PL Section #	Page # in FTB's SOFITC Report (2015-2019)	CA Bill#/Chapter/Statute	Senate R&T Conform Decisions: (Yes or No)	Rev. Impact 2025-26	Rev. Impact 2026-27	Rev. Impact 2027-28	Rev. Impact 2028-29	Rev. Impact 2029-30
63	Yes w/modifications	17073, 17073.5, 17304, 18501			Applicable	Taxable income defined.		115-97	11011(b)(1)	23	N/A	No					
63	Yes w/modifications	17073, 17073.5, 17304, 18501			Applicable	Taxable income defined.		115-97	11021	37	N/A	No					
63	Yes w/modifications	17073, 17073.5, 17304, 18501			Applicable	Taxable income defined.		115-97	11002(d)(1)(j)	22	N/A	No					
63	Yes w/modifications	17073, 17073.5, 17304, 18501			Applicable	Taxable income defined.		115-141	101(a)(2)(B)	132	N/A	No					
63	Yes w/modifications	17073, 17073.5, 17304, 18501			Applicable	Taxable income defined.		116-94	204	237	N/A	Yes					
63	Yes w/modifications	17073, 17073.5, 17304, 18501			Applicable	Taxable income defined.		116-260	212(c)	Use 2020-2022 Table	N/A	No					
67	Yes w/modifications	17076, 17073, 17733			Applicable	2-percent floor on miscellaneous itemized deductions.	X	115-97	11045(a)	82	N/A	No					
68	Yes with modifications	17077			Applicable	Overall limitation on itemized deductions.		115-63	504	8	N/A	Yes					
68	Yes with modifications	17077			Applicable	Overall limitation on itemized deductions.		115-123	20104	21	N/A	Yes					
68	Yes with modifications	17077			Applicable	Overall limitation on itemized deductions.		115-97	11002(d)(2)	22	N/A	No					
68	Yes with modifications	17077			Applicable	Overall limitation on itemized deductions.	X	115-97	11046(a)	85	SB 1005/Ch. 50/Stat.2016	No	N/A	N/A	N/A	N/A	N/A
68	Yes with modifications	17077			Applicable	Overall limitation on itemized deductions.		115-141	401(a)(33)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
68	Yes with modifications	17077			Applicable	Overall limitation on itemized deductions.		116-94	204	237	N/A	Yes					
71 (repealed)	Yes	17081, 17302, 17731, 17737			Applicable	Inclusion in gross income of amounts received as alimony or separate maintenance payments		115-97	11051	92	N/A	Yes	\$8,800,000	\$6,900,000	\$8,700,000	\$11,000,000	\$14,000,000
72	Yes, w/modifications	17081, 17085, 17087, 17085.7, 17140, 17140.3, 17501.5		24272.2, 23711, 23712, 24306	Applicable	Annuities; certain proceeds of endowment and life insurance contracts.		116-94	108(a)	51	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
72	Yes, w/modifications	17081, 17085, 17087, 17085.7, 17140, 17140.3, 17501.5		24272.2, 23711, 23712, 24306	Applicable	Annuities; certain proceeds of endowment and life insurance contracts.		116-94	202	230	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
72	Yes, w/modifications	17081, 17085, 17087, 17085.7, 17140, 17140.3, 17501.5		24272.2, 23711, 23712, 24306	Applicable	Annuities; certain proceeds of endowment and life insurance contracts.		117-328	331(a)(1),(2),(b)(1),(c)(1)	Use 2020-2022 Table	N/A	Yes	\a	\a	\a	\a	\a
72	Yes, w/modifications	17081, 17085, 17087, 17085.7, 17140, 17140.3, 17501.5		24272.2, 23711, 23712, 24306	Applicable	Annuities; certain proceeds of endowment and life insurance contracts.		115-63	502	4	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
72	Yes, w/modifications	17081, 17085, 17087, 17085.7, 17140, 17140.3, 17501.5		24272.2, 23711, 23712, 24306	Applicable	Annuities; certain proceeds of endowment and life insurance contracts.		115-97	11028	63	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
72	Yes, w/modifications	17081, 17085, 17087, 17085.7, 17140, 17140.3, 17501.5		24272.2, 23711, 23712, 24306	Applicable	Annuities; certain proceeds of endowment and life insurance contracts.		115-123	20102	18	N/A	Yes - partially	Baseline	Baseline	Baseline	Baseline	Baseline
72	Yes, w/modifications	17081, 17085, 17087, 17085.7, 17140, 17140.3, 17501.5		24272.2, 23711, 23712, 24306	Applicable	Annuities; certain proceeds of endowment and life insurance contracts.		116-260	280	Use 2020-2022 Table	N/A	Yes					
72	Yes, w/modifications	17081, 17085, 17087, 17085.7, 17140, 17140.3, 17501.5		24272.2, 23711, 23712, 24306	Applicable	Annuities; certain proceeds of endowment and life insurance contracts.		116-260	302	Use 2020-2022 Table	N/A	See IRC 408	Baseline	Baseline	Baseline	Baseline	Baseline
72	Yes, w/modifications	17081, 17085, 17087, 17085.7, 17140, 17140.3, 17501.5		24272.2, 23711, 23712, 24306	Applicable	Annuities; certain proceeds of endowment and life insurance contracts.		117-328	115(a)	Use 2020-2022 Table	N/A	Auto	Baseline	Baseline	Baseline	Baseline	Baseline
72	Yes, w/modifications	17081, 17085, 17087, 17085.7, 17140, 17140.3, 17501.5		24272.2, 23711, 23712, 24306	Applicable	Annuities; certain proceeds of endowment and life insurance contracts.		117-328	127(e)(2),(3)	Use 2020-2022 Table	N/A	Auto/ERISA	Baseline	Baseline	Baseline	Baseline	Baseline
72	Yes, w/modifications	17081, 17085, 17087, 17085.7, 17140, 17140.3, 17501.5		24272.2, 23711, 23712, 24306	Applicable	Annuities; certain proceeds of endowment and life insurance contracts.		117-328	308(a),(b)	Use 2020-2022 Table	N/A	Auto	Baseline	Baseline	Baseline	Baseline	Baseline
72	Yes, w/modifications	17081, 17085, 17087, 17085.7, 17140, 17140.3, 17501.5		24272.2, 23711, 23712, 24306	Applicable	Annuities; certain proceeds of endowment and life insurance contracts.		117-328	311(a)	Use 2020-2022 Table	N/A	Auto	Baseline	Baseline	Baseline	Baseline	Baseline
72	Yes, w/modifications	17081, 17085, 17087, 17085.7, 17140, 17140.3, 17501.5		24272.2, 23711, 23712, 24306	Applicable	Annuities; certain proceeds of endowment and life insurance contracts.		117-328	314(a)	Use 2020-2022 Table	N/A	Yes Auto	Baseline	Baseline	Baseline	Baseline	Baseline
72	Yes, w/modifications	17081, 17085, 17087, 17085.7, 17140, 17140.3, 17501.5		24272.2, 23711, 23712, 24306	Applicable	Annuities; certain proceeds of endowment and life insurance contracts.		117-328	323(a),(b),(d)	Use 2020-2022 Table	N/A	Yes Auto	Baseline	Baseline	Baseline	Baseline	Baseline
72	Yes, w/modifications	17081, 17085, 17087, 17085.7, 17140, 17140.3, 17501.5		24272.2, 23711, 23712, 24306	Applicable	Annuities; certain proceeds of endowment and life insurance contracts.		117-328	326(a)	Use 2020-2022 Table	N/A	Yes Auto	Baseline	Baseline	Baseline	Baseline	Baseline
72	Yes, w/modifications	17081, 17085, 17087, 17085.7, 17140, 17140.3, 17501.5		24272.2, 23711, 23712, 24306	Applicable	Annuities; certain proceeds of endowment and life insurance contracts.		117-328	329(a)	Use 2020-2022 Table	N/A	Yes Auto	Baseline	Baseline	Baseline	Baseline	Baseline
72	Yes, w/modifications	17081, 17085, 17087, 17085.7, 17140, 17140.3, 17501.5		24272.2, 23711, 23712, 24306	Applicable	Annuities; certain proceeds of endowment and life insurance contracts.		117-328	330(a)	Use 2020-2022 Table	N/A	Yes Auto	Baseline	Baseline	Baseline	Baseline	Baseline
72	Yes, w/modifications	17081, 17085, 17087, 17085.7, 17140, 17140.3, 17501.5		24272.2, 23711, 23712, 24306	Applicable	Annuities; certain proceeds of endowment and life insurance contracts.		117-328	331(a)(1),(2),(b)(1),(c)(1)	Use 2020-2022 Table	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
72	Yes, w/modifications	17081, 17085, 17087, 17085.7, 17140, 17140.3, 17501.5		24272.2, 23711, 23712, 24306	Applicable	Annuities; certain proceeds of endowment and life insurance contracts.		117-328	332(b)(1)	Use 2020-2022 Table	N/A	Yes Auto	Baseline	Baseline	Baseline	Baseline	Baseline

IRC	RTC Conforms to IRC Yes= as of 1/1/2015	RTC - PITL	RTC- AFITL	RTC - CTL	RTC - N/A	IRC Subject	Expire in 2025 (TCJA PL 115-97)	Public Law (PL) #	PL Section #	Page # in FTB's SOFITC Report (2015-2019)	CA Bill#/Chapter/Statute	Senate R&T Conform Decisions: (Yes or No)	Rev. Impact 2025-26	Rev. Impact 2026-27	Rev. Impact 2027-28	Rev. Impact 2028-29	Rev. Impact 2029-30
72	Yes, w/modifications	17081, 17085, 17087, 17085.7, 17140, 17140.3, 17501.5		24272.2, 23711, 23712, 24306	Applicable	Annuities; certain proceeds of endowment and life insurance contracts.		117-328	333(a)	Use 2020-2022 Table	N/A	Yes Auto	Baseline	Baseline	Baseline	Baseline	Baseline
72	Yes, w/modifications	17081, 17085, 17087, 17085.7, 17140, 17140.3, 17501.5		24272.2, 23711, 23712, 24306	Applicable	Annuities; certain proceeds of endowment and life insurance contracts.		117-328	334(c)	Use 2020-2022 Table	N/A	Yes Auto	Baseline	Baseline	Baseline	Baseline	Baseline
74	Yes	17081			Applicable	Prizes and awards.		114-239	2(a)	10	N/A	Yes	∅	∅	∅	∅	∅
82	Yes	17081			Applicable	Reimbursement of moving expenses.		115-141	401(a)(34)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
83	Yes	17081, 17502		24379, 24602	Applicable	Property transferred in connection with performance of services.		115-97	13603(a)	270	N/A	Yes	(\$3,200,000)	(\$2,100,000)	(\$2,200,000)	(\$2,400,000)	(\$2,500,000)
84	Yes	17081			Applicable	Transfer of appreciated property to political organizations.		115-141	401(a)(35)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
85	No	17081, 17083			Applicable	Unemployment compensation.		117-2	9042(a)	Use 2020-2022 Table	N/A	No - already allow					
87	Yes	17081			Applicable	Alcohol and biodiesel fuels credits.		117-169	13203(e)	Use 2020-2022 Table	N/A	Yes					
91	No				N/A	Certain foreign branch losses transferred to specified 10-percent owned foreign corporations.		115-97	14102(d)(1)	377	N/A	No					
101	Yes, w/modifications	17131, 17132.5,		24305	Applicable	Certain death payments		115-97	13522(a),(b)	243	N/A	Yes	Combined with Section 13521 (PL 115-97, 13521, Subchapter O)	Combined with Section 13521 (PL 115-97, 13521, Subchapter O)	Combined with Section 13521 (PL 115-97, 13521, Subchapter O)	Combined with Section 13521 (PL 115-97, 13521, Subchapter O)	Combined with Section 13521 (PL 115-97, 13521, Subchapter O)
104	Yes	17131, 17132.7			Applicable	Compensation for injuries or sickness.		114-14	2	5	N/A	Yes	∅	∅	∅	∅	∅
104	Yes	17131, 17132.7			Applicable	Compensation for injuries or sickness.		114-292	3	19	N/A	automatic	N/A	N/A	N/A	N/A	N/A
104	Yes	17131, 17132.7			Applicable	Compensation for injuries or sickness.		115-141	401(a)(2)(A)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
104	Yes	17131, 17132.7			Applicable	Compensation for injuries or sickness.		116-94	901	8	N/A	Yes	∅	∅	∅	∅	∅
105	Yes w/modifications	17131, 17087, 17021.7			Applicable	Amounts received under accident and health plans.		114-113	305(a)-(c)	282	N/A	Yes	∅	∅	∅	∅	∅
105	Yes w/modifications	17131, 17087, 17021.7			Applicable	Amounts received under accident and health plans.		115-141	401(a)(36)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
106	Yes w/modifications. 106(d) does not apply	17131, 17131.4			Applicable	Contributions by employer to accident and health plans.		114-255	18001(a)(2)	12	N/A	No					
106	Yes w/modifications. 106(d) does not apply	17131, 17131.4			Applicable	Contributions by employer to accident and health plans.		116-136	3702(c)	Use 2020-2022 Table	N/A	No	Combined with IRC 220, Archer MSAs.	Combined with IRC 220, Archer MSAs.	Combined with IRC 220, Archer MSAs.	Combined with IRC 220, Archer MSAs.	Combined with IRC 220, Archer MSAs.
106	Yes w/modifications. 106(d) does not apply	17131, 17131.4			Applicable	Contributions by employer to accident and health plans.		117-2	9501	Use 2020-2022 Table	N/A	Yes	N/A	N/A	N/A	N/A	N/A
106	Yes w/modifications. 106(d) does not apply	17131, 17131.4			Applicable	Contributions by employer to accident and health plans.		116-260	214	Use 2020-2022 Table	N/A	maybe?					
108	Yes w/modifications	17131, 17132.11, 17134, 17144, 17144.5, 17144.6, 17144.8			Applicable	Income from discharge of indebtedness.		114-113	151(a),(b)	178	N/A	No					
108	Yes w/modifications	17131, 17132.11, 17134, 17144, 17144.5, 17144.6, 17144.8			Applicable	Income from discharge of indebtedness.		115-123	40201(a)	28	N/A	No					
108	Yes w/modifications	17131, 17132.11, 17134, 17144, 17144.5, 17144.6, 17144.8			Applicable	Income from discharge of indebtedness.		116-94	101(a),(b)	134	N/A	No					
108	Yes w/modifications	17131, 17132.11, 17134, 17144, 17144.5, 17144.6, 17144.8			Applicable	Income from discharge of indebtedness.		116-260	114(a),(b)	Use 2020-2022 Table	N/A	No					
117	Yes for PIT, CTL does not conform but uses definitions from this section	17131		20803, 20503	Applicable	Qualified scholarships.		114-113	301(a)	271	N/A	Yes	∅	∅	∅	∅	∅
118	Yes for PIT, Standalone for Corp	17131		24325	Applicable	Contributions to the capital of a corporation.		114-113	343	360	N/A	No					
118	Yes for PIT, Standalone for Corp	17131		24325	Applicable	Contributions to the capital of a corporation.		115-97	13312(a)	201	N/A	Yes	\$38,000,000	\$21,000,000	\$18,000,000	\$16,000,000	\$14,000,000
118	Yes for PIT, Standalone for Corp	17131		24324, 24325	Applicable	Contributions to the capital of a corporation.		117-58	80601(a)	Use 2020-2022 Table	N/A	Yes					
125	Yes w/modifications (d)(2)(D) does not apply	17131, 17131.5			Applicable	Cafeteria plans.		115-97	11002(d)(1)(L)	22	N/A	No					
125	Yes w/modifications (d)(2)(D) does not apply	17131, 17131.5			Applicable	Cafeteria plans.		115-141	401(a)(37)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
125	Yes w/modifications (d)(2)(D) does not apply	17131, 17131.5			Applicable	Cafeteria plans.		117-2	9501	Use 2020-2022 Table	N/A	Yes					
125	Yes w/modifications (d)(2)(D) does not apply	17131, 17131.5			Applicable	Cafeteria plans.		117-2	9632	Use 2020-2022 Table	N/A	Yes					
125	Yes w/modifications (d)(2)(D) does not apply	17131, 17131.5			Applicable	Cafeteria plans.		116-260	214	Use 2020-2022 Table	N/A	No					
126	Yes	17131		24301, 24308.5	Applicable	Certain cost-sharing payments.		115-141	401(b)(9)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
126	Yes	17131		24301, 24308.5	Applicable	Certain cost-sharing payments.		116-260	214	Use 2020-2022 Table	N/A	No					

IRC	RTC Conforms to IRC Yes= as of 1/1/2015	RTC - PITL	RTC- AFITL	RTC - CTL	RTC - N/A	IRC Subject	Expire in 2025 (TCJA PL 115-97)	Public Law (PL) #	PL Section #	Page # in FTB's SOFITC Report (2015-2019)	CA Bill#/Chapter/Statute	Senate R&T Conform Decisions: (Yes or No)	Rev. Impact 2025-26	Rev. Impact 2026-27	Rev. Impact 2027-28	Rev. Impact 2028-29	Rev. Impact 2029-30
127	No	17131, 17151, 17154			Applicable	Educational assistance programs.		116-136	2206(a)	Use 2020-2022 Table	N/A	No					
127	No	17151			Applicable	Educational assistance programs.		116-260	120(a)	Use 2020-2022 Table	N/A	No					
129	Yes	17131			Applicable	Dependent care assistance programs		117-2	9632	Use 2020-2022 Table	N/A	Yes					
132	Yes w/modification	17131, 17154, 17149			Applicable	Certain fringe benefits.		114-113	105(a)	103	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
132	Yes w/modification	17131, 17154, 17149			Applicable	Certain fringe benefits.	X	115-97	11047(a)	86	N/A	No					
132	Yes w/modification	17131, 17154, 17149			Applicable	Certain fringe benefits.	X	115-97	11048(a)	88	N/A	No					
132	Yes w/modification	17131, 17154, 17149			Applicable	Certain fringe benefits.		115-141	101(b)	160	N/A	Yes	\a	\a	\a	\a	\a
132	Yes w/modification	17131, 17154, 17149			Applicable	Certain fringe benefits.		115-141	401(a)(38)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
134	Yes	17131			Applicable	Certain military benefits.		115-141	401(a)(39)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
137	Yes	17131			Applicable	Adoption assistance programs.		115-97	11002(d)(1)(N)	22	N/A	N/A					
137	Yes	17131			Applicable	Adoption assistance programs.		115-97	13305(b)(1)	182	N/A	N/A					
137	Yes	17131			Applicable	Adoption assistance programs.		115-141	401(a)(40)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
137	Yes	17131			Applicable	Adoption assistance programs.		116-260	104(b)(2)(E)		N/A	N/A					
137	Yes	17131			Applicable	Adoption assistance programs.		117-2	8042(b)(4)		N/A	N/A					
139	Yes	17131, 17131.10		24329	Applicable	Disaster relief payments.		115-141	401(a)(41),(b)(10)(A)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
139B.	Yes	17131			Applicable	Benefits provided to volunteer firefighters and emergency medical responders.		116-260	103(a)		N/A	Yes	(\$5,300,000)	(\$3,200,000)	(\$3,300,000)	(\$3,300,000)	(\$3,400,000)
139C.	No				N/A	Certain disability-related first responder retirement payments.		117-328	309		N/A	Yes	\$0	(\$12,000,000)	(\$21,000,000)	(\$22,000,000)	(\$24,000,000)
139E.	Yes	17131			Applicable	Indian general welfare benefits.		115-141	401(a)(42),(43)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
139F.	Yes	17156.1			Applicable	Certain amounts received by wrongfully incarcerated individuals.		114-113	304(a)	280	AB 454/Ch. 655/Stats 2017	Defer to AB 454	N/A	N/A	N/A	N/A	N/A
139F.	Yes	17156.1			Applicable	Certain amounts received by wrongfully incarcerated individuals.		115-123	41103(a)	97	N/A	Yes	N/A	N/A	N/A	N/A	N/A
139G.	No				N/A	Assignments to Alaska Native Settlement Trusts.		115-97	13821(a)(1)	341	N/A	Yes					
139H.	No				N/A	Interest received in action to recover property seized by the Internal Revenue Service based on structuring transaction.		116-25	1202(a)	6	N/A	Yes	\a	\a	\a	\a	\a
139I.	No				N/A	Continuation coverage premium assistance.		117-2	9501		N/A	Yes	N/A	N/A	N/A	N/A	N/A
140	Yes	17131			Applicable	Cross references to other Acts.		115-141	401(a)(2)(A),(b)(11)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
141	No	17143		24272	Applicable	Private activity bond; qualified bond.		117-58	80402(d)		N/A	No					
142	No	17143, 17058		24272, 23610.5	Applicable	Exempt facility bond.		115-141	401(a)(47)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
142	No	17143, 17058		24272, 23610.5	Applicable	Exempt facility bond.		117-58	80401(a),(b).		N/A	No					
142	No	17143, 17058		24272, 23610.5	Applicable	Exempt facility bond.		117-58	80402(a),(b)		N/A	No					
146	No	17143		24272	Applicable	Volume cap.		117-58	80401(c)		N/A	No					
146	No	17143		24272	Applicable	Volume cap.		117-58	80402(c)		N/A	No					
149	No	17143		24272	Applicable	Bonds must be registered to be tax exempt; other requirements.		115-97	13532(a),(b)(1)	252	N/A	No					
149	No	17143		24272	Applicable	Bonds must be registered to be tax exempt; other requirements.		115-141	401(a)(2)(A)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
151	No, standalone	17054, 17054.1, 17024.5			Applicable	Allowance of deductions for personal exemptions.	X	115-97	11041(a)	74	N/A	No					
162	Yes, w/modifications	17201, 17201.2, 17202, 17203, 17270, 17271, 17273, 17286, 17307, 17269, 17502, 17275.4		24243, 24343.2, 24343.5, 24343.7, 24602	Applicable	Trade or business expenses.		115-97	13311(a)	199	N/A	Yes	\$40,000	\$20,000	\$20,000	\$20,000	\$20,000
162	Yes, w/modifications	17201, 17201.2, 17202, 17203, 17270, 17271, 17273, 17286, 17307, 17269, 17502, 17275.4		24243, 24343.2, 24343.5, 24343.7, 24602	Applicable	Trade or business expenses.		115-97	13308(a)	188	N/A	Yes	\$5,900,000	\$4,000,000	\$4,100,000	\$4,300,000	\$4,500,000
162	Yes, w/modifications	17201, 17201.2, 17202, 17203, 17270, 17271, 17273, 17286, 17307, 17269, 17502, 17275.4		24243, 24343.2, 24343.5, 24343.7, 24602	Applicable	Trade or business expenses.		115-97	13306(a)(1)	185	N/A	Yes	\$800,000	\$600,000	\$600,000	\$250,000	\$250,000
162	Yes, w/modifications	17201, 17201.2, 17202, 17203, 17270, 17271, 17273, 17286, 17307, 17269, 17502, 17275.4		24243, 24343.2, 24343.5, 24343.7, 24602	Applicable	Trade or business expenses.		115-97	13601(a)-(d)	262	AB 91/Ch.39/Stats. 2019	AB 91					

IRC	RTC Conforms to IRC Yes= as of 1/1/2015	RTC - PITL	RTC- AFITL	RTC - CTL	RTC - N/A	IRC Subject	Expire in 2025 (TCJA PL 115-97)	Public Law (PL) #	PL Section #	Page # in FTB's SOFITC Report (2015-2019)	CA Bill#/Chapter/Statute	Senate R&T Conform Decisions: (Yes or No)	Rev. Impact 2025-26	Rev. Impact 2026-27	Rev. Impact 2027-28	Rev. Impact 2028-29	Rev. Impact 2029-30
162	Yes, w/modifications	17201, 17201.2, 17202, 17203, 17270, 17271, 17273, 17286, 17307, 17269, 17502, 17275.4		24243, 24343.2, 24343.5, 24343.7, 24602	Applicable	Trade or business expenses.		115-97	13307(a)	187	N/A	Yes	\$60,000	\$50,000	\$40,000	\$40,000	\$60,000
162	Yes, w/modifications	17201, 17201.2, 17202, 17203, 17270, 17271, 17273, 17286, 17307, 17269, 17502, 17275.4		24243, 24343.2, 24343.5, 24343.7, 24602	Applicable	Trade or business expenses.		115-97	13531(a)	248	AB 91/Ch.39/Stats. 2019	AB 91					
162	Yes, w/modifications	17201, 17201.2, 17202, 17203, 17270, 17271, 17273, 17286, 17307, 17269, 17502, 17275.4		24243, 24343.2, 24343.5, 24343.7, 24602	Applicable	Trade or business expenses.		117-2	9708	Use 2020-2022 Table	N/A	Yes					
163	Yes w/modification	17201, 17224, 17225, 17230, 17208.1, 17053.91		24344, 24344.5, 24344.7, 24414	Applicable	Interest.		114-113	152(a)	181	N/A	No					
163	Yes w/modification	17201, 17224, 17225, 17230, 17208.1, 17053.91		24344, 24344.5, 24344.7, 24414	Applicable	Interest.	X	115-97	11043(a)	79	N/A	No					
163	Yes w/modification	17201, 17224, 17225, 17230, 17208.1, 17053.91		24344, 24344.5, 24344.7, 24414	Applicable	Interest.		115-97	13301(a)	167	N/A	No					
163	Yes w/modification	17201, 17224, 17225, 17230, 17208.1, 17053.91		24344, 24344.5, 24344.7, 24414	Applicable	Interest.		115-141	401(a)(48),(b)(12),(c)(1)(C),(3)(B)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
163	Yes w/modification	17201, 17224, 17225, 17230, 17208.1, 17053.91		24344, 24344.5, 24344.7, 24414	Applicable	Interest.		115-123	40202(a)	31	N/A	No					
163	Yes w/modification	17201, 17224, 17225, 17230, 17208.1, 17053.91		24344, 24344.5, 24344.7, 24414	Applicable	Interest.		116-94	102(a)	138	N/A	No					
163	Yes w/modification	17201, 17224, 17225, 17230, 17208.1, 17053.91		24344, 24344.5, 24344.7, 24414	Applicable	Interest.		116-260	133(a)	Use 2020-2022 Table	N/A	No					
163	Yes w/modification	17201, 17224, 17225, 17230, 17208.1, 17053.91		24344, 24344.5, 24344.7, 24414	Applicable	Interest.		116-136	2306(a)	Use 2020-2022 Table	N/A	No					
164	Yes w/modifications	17201, 17220, 17222, 17853		24345, 24346	Applicable	Taxes.	X	115-97	11042(a)	77	N/A	No					
164	Yes w/modifications	17201, 17220, 17222, 17853		24345, 24346	Applicable	Taxes.		117-169	13903(a)(1)	Use 2020-2022 Table	N/A	No					
164	Yes w/modifications	17201, 17220, 17222, 17853		24345, 24346	Applicable	Taxes.		117-169	13904(b)(1)	Use 2020-2022 Table	N/A	No					
165	Yes w/modifications	17201, 17204, 17207.4, 17207-17207.14		24347 - 24347.14	Applicable	Losses.		115-63	504	8	N/A	Yes	N/A	N/A	N/A	N/A	N/A
165	Yes w/modifications	17201, 17204, 17207.4, 17207-17207.14		24347 - 24347.14	Applicable	Losses.	X	115-97	11028	63	N/A	No	Baseline	Baseline	Baseline	Baseline	Baseline
165	Yes w/modifications	17201, 17204, 17207.4, 17207-17207.14		24347 - 24347.14	Applicable	Losses.	X	115-97	11044(a)	81	N/A	No					
165	Yes w/modifications	17201, 17204, 17207.4, 17207-17207.14		24347 - 24347.14	Applicable	Losses.	X	115-97	11050(a)	90	N/A	No					
165	Yes w/modifications	17201, 17204, 17207.4, 17207-17207.14		24347 - 24347.14	Applicable	Losses.		115-123	20104	21	N/A	Yes	N/A	N/A	N/A	N/A	N/A
165	Yes w/modifications	17201, 17204, 17207.4, 17207-17207.14		24347 - 24347.14	Applicable	Losses.		116-94	204	237	N/A	Yes	N/A	N/A	N/A	N/A	N/A
165	Yes w/modifications	17201, 17204, 17207.4, 17207-17207.14		24347 - 24347.14	Applicable	Losses.		116-260	304	Use 2020-2022 Table	N/A	No					
168	Yes, w/modifications under PITL, No under CTL	17201, 17250, 17859		24349, 24355.4, 24355.5, 24309.5, 24349.1, 24355.3, 23456, 24357.9	Applicable	Accelerated cost recovery system.		114-113	123(a), (b)	134	N/A	No					
168	Yes, w/modifications under PITL, No under CTL	17201, 17250, 17859		24349, 24355.4, 24355.5, 24309.5, 24349.1, 24355.3, 23456, 24357.9	Applicable	Accelerated cost recovery system.		114-113	143(a)(1),(3),(4),(b)(1)-(5),(A)-(G),(J)	168	N/A	No					

IRC	RTC Conforms to IRC Yes= as of 1/1/2015	RTC - PITL	RTC- AFITL	RTC - CTL	RTC - N/A	IRC Subject	Expire in 2025 (TCJA PL 115-97)	Public Law (PL) #	PL Section #	Page # in FTB's SOFITC Report (2015-2019)	CA Bill#/Chapter/Statute	Senate R&T Conform Decisions: (Yes or No)	Rev. Impact 2025-26	Rev. Impact 2026-27	Rev. Impact 2027-28	Rev. Impact 2028-29	Rev. Impact 2029-30
168	Yes, w/modifications under PITL, No under CTL	17201, 17250, 17859		24349, 24355.4, 24355.5, 24309.5, 24349.1, 24355.3, 23456, 24357.9	Applicable	Accelerated cost recovery system.		114-113	165(a)	193	N/A	No					
168	Yes, w/modifications under PITL, No under CTL	17201, 17250, 17859		24349, 24355.4, 24355.5, 24309.5, 24349.1, 24355.3, 23456, 24357.9	Applicable	Accelerated cost recovery system.		114-113	166(a)	195	N/A	No					
168	Yes, w/modifications under PITL, No under CTL	17201, 17250, 17859		24349, 24355.4, 24355.5, 24309.5, 24349.1, 24355.3, 23456, 24357.9	Applicable	Accelerated cost recovery system.		114-113	167(a),(b)	197	N/A	No					
168	Yes, w/modifications under PITL, No under CTL	17201, 17250, 17859		24349, 24355.4, 24355.5, 24309.5, 24349.1, 24355.3, 23456, 24357.9	Applicable	Accelerated cost recovery system.		114-113	189(a)	230	N/A	No					
168	Yes, w/modifications under PITL, No under CTL	17201, 17250, 17859		24349, 24355.4, 24355.5, 24309.5, 24349.1, 24355.3, 23456, 24357.9	Applicable	Accelerated cost recovery system.		115-97	13203(a),(b)	144	N/A	No					
168	Yes, w/modifications under PITL, No under CTL	17201, 17250, 17859		24349, 24355.4, 24355.5, 24309.5, 24349.1, 24355.3, 23456, 24357.9	Applicable	Accelerated cost recovery system.		115-97	13204(a)	147	N/A	No					
168	Yes, w/modifications under PITL, No under CTL	17201, 17250, 17859		24349, 24355.4, 24355.5, 24309.5, 24349.1, 24355.3, 23456, 24357.9	Applicable	Accelerated cost recovery system.		115-97	13205(a)	153	N/A	No					
168	Yes, w/modifications under PITL, No under CTL	17201, 17250, 17859		24349, 24355.4, 24355.5, 24309.5, 24349.1, 24355.3, 23456, 24357.9	Applicable	Accelerated cost recovery system.		115-97	13201(a),(b)(1),(2)(B)-(g)	131	N/A	No					
168	Yes, w/modifications under PITL, No under CTL	17201, 17250, 17859		24349, 24355.4, 24355.5, 24309.5, 24349.1, 24355.3, 23456, 24357.9	Applicable	Accelerated cost recovery system.		115-97	12001(b)(13)	107	N/A	No					
168	Yes, w/modifications under PITL, No under CTL	17201, 17250, 17859		24349, 24355.4, 24355.5, 24309.5, 24349.1, 24355.3, 23456, 24357.9	Applicable	Accelerated cost recovery system.		115-141	401(a)(49),(50),(b)(13)(A),(d)(1)(D)(iv)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
168	Yes, w/modifications under PITL, No under CTL	17201, 17250, 17859		24349, 24355.4, 24355.5, 24309.5, 24349.1, 24355.3, 23456, 24357.9	Applicable	Accelerated cost recovery system.		115-141	101(d)	168	N/A	No					
168	Yes, w/modifications under PITL, No under CTL	17201, 17250, 17859		24349, 24355.4, 24355.5, 24309.5, 24349.1, 24355.3, 23456, 24357.9	Applicable	Accelerated cost recovery system.		115-141	101(e)	176	N/A	No					
168	Yes, w/modifications under PITL, No under CTL	17201, 17250, 17859		24349, 24355.4, 24355.5, 24309.5, 24349.1, 24355.3, 23456, 24357.9	Applicable	Accelerated cost recovery system.		115-141	302(a)	300	N/A	Yes	N/A	N/A	N/A	N/A	N/A
168	Yes, w/modifications under PITL, No under CTL	17201, 17250, 17859		24349, 24355.4, 24355.5, 24309.5, 24349.1, 24355.3, 23456, 24357.9	Applicable	Accelerated cost recovery system.		115-123	40304(a)	39	N/A	No					
168	Yes, w/modifications under PITL, No under CTL	17201, 17250, 17859		24349, 24355.4, 24355.5, 24309.5, 24349.1, 24355.3, 23456, 24357.9	Applicable	Accelerated cost recovery system.		115-123	40305(a)	41	N/A	No					
168	Yes, w/modifications under PITL, No under CTL	17201, 17250, 17859		24349, 24355.4, 24355.5, 24309.5, 24349.1, 24355.3, 23456, 24357.9	Applicable	Accelerated cost recovery system.		115-123	40306(a)	43	N/A	No					
168	Yes, w/modifications under PITL, No under CTL	17201, 17250, 17859		24349, 24355.4, 24355.5, 24309.5, 24349.1, 24355.3, 23456, 24357.9	Applicable	Accelerated cost recovery system.		115-123	40412(a)	80	N/A	No					
168	Yes, w/modifications under PITL, No under CTL	17201, 17250, 17859		24349, 24355.4, 24355.5, 24309.5, 24349.1, 24355.3, 23456, 24357.9	Applicable	Accelerated cost recovery system.		116-94	114(a)	150	N/A	No					
168	Yes, w/modifications under PITL, No under CTL	17201, 17250, 17859		24349, 24355.4, 24355.5, 24309.5, 24349.1, 24355.3, 23456, 24357.9	Applicable	Accelerated cost recovery system.		116-94	115(a)	152	N/A	No					

IRC	RTC Conforms to IRC Yes= as of 1/1/2015	RTC - PITL	RTC- AFITL	RTC - CTL	RTC - N/A	IRC Subject	Expire in 2025 (TCJA PL 115-97)	Public Law (PL) #	PL Section #	Page # in FTB's SOFITC Report (2015-2019)	CA Bill#/Chapter/Statute	Senate R&T Conform Decisions: (Yes or No)	Rev. Impact 2025-26	Rev. Impact 2026-27	Rev. Impact 2027-28	Rev. Impact 2028-29	Rev. Impact 2029-30
168	Yes, w/modifications under PITL, No under CTL	17201, 17250, 17859		24349, 24355.4, 24355.5, 24309.5, 24349.1, 24355.3, 23456, 24357.9	Applicable	Accelerated cost recovery system.		116-94	116(a)	154	N/A	No					
168	Yes, w/modifications under PITL, No under CTL	17201, 17250, 17859		24349, 24355.4, 24355.5, 24309.5, 24349.1, 24355.3, 23456, 24357.9	Applicable	Accelerated cost recovery system.		116-94	130(a)	185	N/A	No					
168	Yes, w/modifications under PITL, No under CTL	17201, 17250, 17859		24349, 24355.4, 24355.5, 24309.5, 24349.1, 24355.3, 23456, 24357.9	Applicable	Accelerated cost recovery system.		116-260	115(a)	Use 2020-2022 Table	N/A	No					
168	Yes, w/modifications under PITL, No under CTL	17201, 17250, 17859		24349, 24355.4, 24355.5, 24309.5, 24349.1, 24355.3, 23456, 24357.9	Applicable	Accelerated cost recovery system.		116-260	137(a)	Use 2020-2022 Table	N/A	No					
168	Yes, w/modifications under PITL, No under CTL	17201, 17250, 17859		24349, 24355.4, 24355.5, 24309.5, 24349.1, 24355.3, 23456, 24357.9	Applicable	Accelerated cost recovery system.		116-260	138(a)	Use 2020-2022 Table	N/A	No					
168	Yes, w/modifications under PITL, No under CTL	17201, 17250, 17859		24349, 24355.4, 24355.5, 24309.5, 24349.1, 24355.3, 23456, 24357.9	Applicable	Accelerated cost recovery system.		116-260	202	Use 2020-2022 Table	N/A	No					
168	Yes, w/modifications under PITL, No under CTL	17201, 17250, 17859		24349, 24355.4, 24355.5, 24309.5, 24349.1, 24355.3, 23456, 24357.9	Applicable	Accelerated cost recovery system.		116-136	2307(a)	Use 2020-2022 Table	N/A	No					
168	Yes, w/modifications under PITL, No under CTL	17201, 17250, 17859		24349, 24355.4, 24355.5, 24309.5, 24349.1, 24355.3, 23456, 24357.9	Applicable	Accelerated cost recovery system.		117-169	13703	Use 2020-2022 Table	N/A	No					
169	Yes w/modification	17201, 17250		24372.3	Applicable	Amortization of pollution control facilities.		115-141	401(a)(51)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
170	Yes w/modifications under PITL, standalone under CTL	17201, 17206, 17275.2-17275.5		24357-59.1, 24358, 23704, 24343, 23707	Applicable	Charitable, etc., contributions and gifts.		114-41	2006(a)(2)(A)	31	N/A	Yes	\a	\a	\a	\a	\a
170	Yes w/modifications under PITL, standalone under CTL	17201, 17206, 17275.2-17275.5		24357-59.1, 24358, 23704, 24343, 23707	Applicable	Charitable, etc., contributions and gifts.		114-113	111(a)-(b)(2)	107	N/A	No					
170	Yes w/modifications under PITL, standalone under CTL	17201, 17206, 17275.2-17275.5		24357-59.1, 24358, 23704, 24343, 23707	Applicable	Charitable, etc., contributions and gifts.		114-113	113(a),(b)	116	N/A	No					
170	Yes w/modifications under PITL, standalone under CTL	17201, 17206, 17275.2-17275.5		24357-59.1, 24358, 23704, 24343, 23707	Applicable	Charitable, etc., contributions and gifts.		114-113	331(a)	333	N/A	No					
170	Yes w/modifications under PITL, standalone under CTL	17201, 17206, 17275.2-17275.5		24357-59.1, 24358, 23704, 24343, 23707	Applicable	Charitable, etc., contributions and gifts.		115-63	504	8	N/A	Yes	N/A	N/A	N/A	N/A	N/A
170	Yes w/modifications under PITL, standalone under CTL	17201, 17206, 17275.2-17275.5		24357-59.1, 24358, 23704, 24343, 23707	Applicable	Charitable, etc., contributions and gifts.	X	115-97	11023(a)	41	N/A	No					
170	Yes w/modifications under PITL, standalone under CTL	17201, 17206, 17275.2-17275.5		24357-59.1, 24358, 23704, 24343, 23707	Applicable	Charitable, etc., contributions and gifts.		115-97	13704(a)	303	N/A	Yes	\$4,800,000	\$3,000,000	\$3,100,000	\$3,200,000	\$3,400,000
170	Yes w/modifications under PITL, standalone under CTL	17201, 17206, 17275.2-17275.5		24357-59.1, 24358, 23704, 24343, 23707	Applicable	Charitable, etc., contributions and gifts.		115-97	13705(a)	315	N/A	Yes	\a	\a	\a	\a	\a
170	Yes w/modifications under PITL, standalone under CTL	17201, 17206, 17275.2-17275.5		24357-59.1, 24358, 23704, 24343, 23707	Applicable	Charitable, etc., contributions and gifts.		115-141	401(a)(52),(b)(14)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
170	Yes w/modifications under PITL, standalone under CTL	17201, 17206, 17275.2-17275.5		24357-59.1, 24358, 23704, 24343, 23707	Applicable	Charitable, etc., contributions and gifts.		115-123	20104	21	N/A	Yes					
170	Yes w/modifications under PITL, standalone under CTL	17201, 17206, 17275.2-17275.5		24357-59.1, 24358, 23704, 24343, 23707	Applicable	Charitable, etc., contributions and gifts.		116-94	204	237	N/A	Yes					
170	Yes w/modifications under PITL, standalone under CTL	17201, 17206, 17275.2-17275.5		24357-59.1, 24358, 23704, 24343, 23707	Applicable	Charitable, etc., contributions and gifts.		116-136	2205	Use 2020-2022 Table	N/A	No					
170	Yes w/modifications under PITL, standalone under CTL	17201, 17206, 17275.2-17275.5		24357-59.1, 24358, 23704, 24343, 23707	Applicable	Charitable, etc., contributions and gifts.		116-260	212(a)	Use 2020-2022 Table	N/A	No					
170	Yes w/modifications under PITL, standalone under CTL	17201, 17206, 17275.2-17275.5		24357-59.1, 24358, 23704, 24343, 23707	Applicable	Charitable, etc., contributions and gifts.		116-260	213(a),(b)	Use 2020-2022 Table	N/A	No					
170	Yes w/modifications under PITL, standalone under CTL	17201, 17206, 17275.2-17275.5		24357-59.1, 24358, 23704, 24343, 23707	Applicable	Charitable, etc., contributions and gifts.		116-260	304	Use 2020-2022 Table	N/A	No					

IRC	RTC Conforms to IRC Yes= as of 1/1/2015	RTC - PITL	RTC- AFITL	RTC - CTL	RTC - N/A	IRC Subject	Expire in 2025 (TCJA PL 115-97)	Public Law (PL) #	PL Section #	Page # in FTB's SOFITC Report (2015-2019)	CA Bill#/Chapter/Statute	Senate R&T Conform Decisions: (Yes or No)	Rev. Impact 2025-26	Rev. Impact 2026-27	Rev. Impact 2027-28	Rev. Impact 2028-29	Rev. Impact 2029-30
170	Yes w/modifications under PITL, standalone under CTL	17201, 17206, 17275.2-17275.5		24357-59.1, 24358, 23704, 24343, 23707	Applicable	Charitable, etc., contributions and gifts.		117-328	505(a)(1)(b)	Use 2020-2022 Table	SB 167 (Ch. 34, Stats 2024)	Defer to Governors Proposal	N/A	N/A	N/A	N/A	N/A
172	Yes, w/modifications	17201, 17276, 17276.05-76.23		24416-24416.23	Applicable	Net operating loss deduction.		115-97	11011(d)(1)	23	N/A	No					
172	Yes, w/modifications	17201, 17276, 17276.05-76.23		24416-24416.23	Applicable	Net operating loss deduction.		115-97	13302(a)-(c)(2)(A),(d)	173	AB 91/Ch.39/Stats. 2019	No					
172	Yes, w/modifications	17201, 17276, 17276.05-76.23		24416-24416.23	Applicable	Net operating loss deduction.		115-97	14202(b)(1)	397	N/A	No					
172	Yes, w/modifications	17201, 17276, 17276.05-76.23		24416-24416.23	Applicable	Net operating loss deduction.		115-141	401(a)(53)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
172	Yes, w/modifications	17201, 17276, 17276.05-76.23		24416-24416.23	Applicable	Net operating loss deduction.		116-136	2303(a)(1)-(2)(B),(b)(c),(2)	Use 2020-2022 Table	N/A	No					
172	Yes, w/modifications	17201, 17276, 17276.05-76.23		24416-24416.23	Applicable	Net operating loss deduction.		116-260	281	Use 2020-2022 Table	N/A	No					
174	Yes for PIT, Yes w/modifications under CTL	17201		24365	Applicable	Amortization of research and experimental expenditures.		115-97	13206(a)	156	N/A	No					
179	Yes w/modifications	17201, 17255		24356	Applicable	Election to expense certain depreciable business assets.		114-113	124(a)-(f)	137	N/A	No					
179	Yes w/modifications	17201, 17255		24356	Applicable	Election to expense certain depreciable business assets.		115-97	13101(a)-(c)	121	N/A	No					
179	Yes w/modifications	17201, 17255		24356	Applicable	Election to expense certain depreciable business assets.		115-97	11002(d)(1)*	22	N/A	No/NA					
179	Yes w/modifications	17201, 17255		24356	Applicable	Election to expense certain depreciable business assets.		115-141	401(b)(15)(A),(B)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
179D.	No	17201, 17257.2			Applicable	Energy efficient commercial buildings deduction.		114-113	341	356	N/A	No					
179D.	No	17201, 17257.2			Applicable	Energy efficient commercial buildings deduction.		115-141	401(a)(54)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
179D.	No	17201, 17257.2			Applicable	Energy efficient commercial buildings deduction.		115-123	40413	82	N/A	No					
179D.	No	17201, 17257.2			Applicable	Energy efficient commercial buildings deduction.		116-94	131	187	N/A	No					
179D.	No	17201, 17257.2			Applicable	Energy efficient commercial buildings deduction.		116-260	102	Use 2020-2022 Table	N/A	No					
179D.	No	17201, 17257.2			Applicable	Energy efficient commercial buildings deduction.		117-169	13303	Use 2020-2022 Table	N/A	No					
179E.	No	17201, 17257.4			Applicable	Election to expense advanced mine safety equipment.		115-123	40307	45	N/A	No					
181	No	17201, 17201.5			Applicable	Treatment of certain qualified film and television and live theatrical productions.		114-113	169	200	N/A	No					
181	No	17201, 17201.5			Applicable	Treatment of certain qualified film and television and live theatrical productions.		115-123	40308	46	N/A	No					
181	No	17201, 17201.5			Applicable	Treatment of certain qualified film and television and live theatrical productions.		116-94	117	156	N/A	No					
181	No	17201, 17201.5			Applicable	Treatment of certain qualified film and television and live theatrical productions.		116-260	116	Use 2020-2022 Table	N/A	No					
196	Yes	17201			Applicable	Deduction for certain unused business credits.		115-141	401(b)(16)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
199A.	No	17201			Applicable	Qualified business income.		115-97	11011	23	N/A	No					
199A.	No	17201			Applicable	Qualified business income.		115-141	101	132	N/A	No					
213	Yes w/modification	17201, 17241			Applicable	Medical, dental, etc., expenses.		115-97	11002(d)(7)	22	N/A	Yes					
213	Yes w/modification	17201, 17241			Applicable	Medical, dental, etc., expenses.		115-97	11027	62	N/A	No					
213	Yes w/modification	17201, 17241			Applicable	Medical, dental, etc., expenses.		116-94	103	141	N/A	No					
213	Yes w/modification	17201, 17241			Applicable	Medical, dental, etc., expenses.		116-260	101	Use 2020-2022 Table	N/A	No	N/A	N/A	N/A	N/A	N/A
215 (repealed)	No	17201, 17302			Applicable	Deduction for alimony or separate maintenance payments paid		115-97	11051(a)	92	N/A	Yes	Combined with Section 1105 (PL 115-97, 1105, Subchapter B)	Combined with Section 1105 (PL 115-97, 1105, Subchapter B)	Combined with Section 1105 (PL 115-97, 1105, Subchapter B)	Combined with Section 1105 (PL 115-97, 1105, Subchapter B)	Combined with Section 1105 (PL 115-97, 1105, Subchapter B)
217	Yes	17201			Applicable	Moving expenses.		115-97	11049	89	N/A	Yes					
219	Yes	17201, 17203, 17307, 17501.5			Applicable	Retirement savings.		115-141	401(a)(55),(56)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
219	Yes	17201, 17203, 17307, 17501.5			Applicable	Retirement savings.		116-94	107	48	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
219	Yes	17201, 17203, 17307, 17501.5			Applicable	Retirement savings.		117-328	108	Use 2020-2022 Table	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
220	Yes w/modifications	17201, 17215, 17215.1, 17021.7	19184	24343.3	Applicable	Archer MSAs.		116-136	3702	Use 2020-2022 Table	N/A	Yes	(\$40,000,000)	(\$26,000,000)	(\$27,000,000)	(\$28,000,000)	(\$29,000,000)
221	Yes w/modifications	17201, 17201.7			Applicable	Interest on education loans.		116-136	2206	Use 2020-2022 Table	N/A	Yes					
223	No	17201, 17215.4			Applicable	Health savings accounts.		114-41	4007	40	N/A	No					
223	No	17201, 17215.4			Applicable	Health savings accounts.		115-141	401(a)(57), (58)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
223	No	17201, 17215.4			Applicable	Health savings accounts.		116-136	3701	Use 2020-2022 Table	N/A	No					
223	No	17201, 17215.4			Applicable	Health savings accounts.		116-136	3702	Use 2020-2022 Table	N/A	No					
223	No	17201, 17215.4			Applicable	Health savings accounts.		116-260	102	Use 2020-2022 Table	N/A	N/A					
223	No	17201, 17215.4			Applicable	Health savings accounts.		117-169	11408	Use 2020-2022 Table	N/A	No					
223	No	17201, 17215.4			Applicable	Health savings accounts.		117-328	4151	Use 2020-2022 Table	N/A	No					

IRC	RTC Conforms to IRC Yes= as of 1/1/2015	RTC - PITL	RTC- AFITL	RTC - CTL	RTC - N/A	IRC Subject	Expire in 2025 (TCJA PL 115-97)	Public Law (PL) #	PL Section #	Page # in FTB's SOFITC Report (2015-2019)	CA Bill#/Chapter/Statute	Senate R&T Conform Decisions: (Yes or No)	Rev. Impact 2025-26	Rev. Impact 2026-27	Rev. Impact 2027-28	Rev. Impact 2028-29	Rev. Impact 2029-30
243	No	17088.3		24401, 24402, 24410, 24411, 24452, 24272.5, 24871, 24872, 25106	Applicable	Dividends received by corporations.		115-97	13002	173	N/A	No					
243	No	17088.3		24401, 24402, 24410, 24411, 24452, 24272.5, 24871, 24872, 25106	Applicable	Dividends received by corporations.		115-141	401(d)(1)(D)(v), (xvii)(II)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
245	No			24401, 24402, 24410, 24411, 25106	Applicable	Dividends received from certain foreign corporations.		114-113	326	331	N/A	No					
245	No			24401, 24402, 24410, 24411, 25106	Applicable	Dividends received from certain foreign corporations.		115-97	13002	119	N/A	No					
245A.	No			24411, 25101, 25106, 25110, 25116	Applicable	Reduction for foreign source portion of dividends received by domestic corporations from certain 10-percent owned foreign corporations.		115-97	14101	373	N/A	No					
246	Yes w modification to 246(c)(4)			24401, 24402, 24410, 24411, 25106	Applicable	Rules applying to deductions for dividends received.		115-97	11011	23	N/A	No					
246	Yes w modification to 246(c)(4)			24401, 24402, 24410, 24411, 25106	Applicable	Rules applying to deductions for dividends received.		115-97	13002	173	N/A	No					
246	Yes w modification to 246(c)(4)			24401, 24402, 24410, 24411, 25106	Applicable	Rules applying to deductions for dividends received.		115-97	13305	182	N/A	No					
246	Yes w modification to 246(c)(4)			24401, 24402, 24410, 24411, 25106	Applicable	Rules applying to deductions for dividends received.		115-97	14101	373	N/A	No					
246	Yes w modification to 246(c)(4)			24401, 24402, 24410, 24411, 25106	Applicable	Rules applying to deductions for dividends received.		115-97	14202	377	N/A	No					
246	Yes w modification to 246(c)(4)			24401, 24402, 24410, 24411, 25106	Applicable	Rules applying to deductions for dividends received.		115-141	401(d)(1)(D)(vi)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
246A.	No				N/A	Dividends received deduction reduced where portfolio stock is debt financed.		115-141	401(b)(17)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
247	No				N/A	Contributions to Alaska Native Settlement Trusts.		115-97	13821	341	N/A	No					
250	No				N/A	Foreign-derived intangible income and global intangible low-taxed income.		115-97	14202	397	N/A	No					
263A.	Yes w/modifications	17201, 17563.51		24422.3, 24349, 23636	Applicable	Capitalization and inclusion in inventory costs of certain expenses.		115-97	13207	159	N/A	No	(\$350,000)	(\$200,000)	(\$90,000)	\$0	\$0
263A.	Yes w/modifications	17201, 17563.51		24422.3, 24349, 23636	Applicable	Capitalization and inclusion in inventory costs of certain expenses.		115-97	13801	326	N/A	Yes	Combined with Section 106 (PL 116-260, 106, Subchapter B)	Combined with Section 106 (PL 116-260, 106, Subchapter B)	Combined with Section 106 (PL 116-260, 106, Subchapter B)	Combined with Section 106 (PL 116-260, 106, Subchapter B)	Combined with Section 106 (PL 116-260, 106, Subchapter B)
263A.	Yes w/modifications	17201, 17563.51		24422.3, 24349, 23636	Applicable	Capitalization and inclusion in inventory costs of certain expenses.		116-94	144	211	N/A	Yes	Combined with Section 106 (PL 116-260, 106, Subchapter B)	Combined with Section 106 (PL 116-260, 106, Subchapter B)	Combined with Section 106 (PL 116-260, 106, Subchapter B)	Combined with Section 106 (PL 116-260, 106, Subchapter B)	Combined with Section 106 (PL 116-260, 106, Subchapter B)
263A.	Yes w/modifications	17201, 17563.51		24422.3, 24349, 23636	Applicable	Capitalization and inclusion in inventory costs of certain expenses.		114-113	143	168	N/A	No					
263A.	Yes w/modifications	17201, 17563.51		24422.3, 24349, 23636	Applicable	Capitalization and inclusion in inventory costs of certain expenses.		116-260	106	Use 2020-2022 Table	N/A	Yes	(\$800,000)	(\$600,000)	(\$600,000)	(\$600,000)	(\$600,000)
265	No	17280		24425, 24871	Applicable	Expenses and interest relating to tax-exempt income		116-260	276	Use 2020-2022 Table	AB 158/Ch. 737/Stats. 2022 AB 194/Ch. 55/Stats. 201922 AB 80/Ch. 17/Stats. 2021 AB 1577/Ch. 39/Stats. 2020	No					
265	No	17280		24425, 24871	Applicable	Expenses and interest relating to tax-exempt income		116-260	278	Use 2020-2022 Table	AB 158/Ch. 737/Stats. 2022 AB 194/Ch. 55/Stats. 201922 AB 80/Ch. 17/Stats. 2021 AB 1577/Ch. 39/Stats. 2020	No					
265	No	17280		24425, 24871	Applicable	Expenses and interest relating to tax-exempt income		116-260	304	Use 2020-2022 Table	AB 158/Ch. 737/Stats. 2022 AB 194/Ch. 55/Stats. 201922 AB 80/Ch. 17/Stats. 2021 AB 1577/Ch. 39/Stats. 2020	No					
265	No	17280		24425, 24871	Applicable	Expenses and interest relating to tax-exempt income		117-2	9672	Use 2020-2022 Table	AB 158/Ch. 737/Stats. 2022 AB 194/Ch. 55/Stats. 201922 AB 80/Ch. 17/Stats. 2021 AB 1577/Ch. 39/Stats. 2020	Maybe?					

IRC	RTC Conforms to IRC Yes= as of 1/1/2015	RTC - PITL	RTC- AFITL	RTC - CTL	RTC - N/A	IRC Subject	Expire in 2025 (TCJA PL 115-97)	Public Law (PL) #	PL Section #	Page # in FTB's SOFITC Report (2015-2019)	CA Bill#/Chapter/Statute	Senate R&T Conform Decisions: (Yes or No)	Rev. Impact 2025-26	Rev. Impact 2026-27	Rev. Impact 2027-28	Rev. Impact 2028-29	Rev. Impact 2029-30	
265	No	17280		24425, 24871	Applicable	Expenses and interest relating to tax-exempt income		117-2	9673	Use 2020-2022 Table	AB 158/Ch. 737/Stats. 2022 AB 194/Ch. 55/Stats. 201922 AB 80/Ch. 17/Stats. 2021 AB 1577/Ch. 39/Stats. 2020	Maybe?						
267	Yes	17201		24427	Applicable	Losses, expenses, and interest with respect to transactions between related taxpayers.		114-113	345	365	N/A	Yes	\$11,000,000	\$7,900,000	\$7,800,000	\$8,100,000	\$8,500,000	
267A.	No				N/A	Certain related party amounts paid or accrued in hybrid transactions or with hybrid entities.		115-97	14222	413	N/A	Yes	(\$65,000,000)	(\$55,000,000)	(\$50,000,000)	(\$50,000,000)	(\$55,000,000)	
274	Yes	17201		24443	Applicable	Disallowance of certain entertainment, etc., expenses.		115-97	13304	178	N/A	Yes						
274	Yes	17201		24443	Applicable	Disallowance of certain entertainment, etc., expenses.		115-97	13310	197	N/A	No	\$200,000	\$100,000	\$100,000	\$100,000	\$100,000	
274	Yes	17201		24443	Applicable	Disallowance of certain entertainment, etc., expenses.		116-260	210	Use 2020-2022 Table	N/A	No						
275	Yes	17201, 17222, 17240		24345, 24345.5	Applicable	Certain taxes.		117-169	10201	Use 2020-2022 Table	N/A	No						
275	Yes	17201, 17222, 17240		24345, 24345.5	Applicable	Certain taxes.		117-169	11003	Use 2020-2022 Table	N/A	No						
280C.	Yes, w/modifications	17201, 17270		24440	Applicable	Certain expenses for which credits are allowable.		115-97	13001	167	N/A	No						
280C.	Yes, w/modifications	17201, 17270		24440	Applicable	Certain expenses for which credits are allowable.		115-97	13206(d)(2)	156	N/A	No						
280C.	Yes, w/modifications	17201, 17270		24440	Applicable	Certain expenses for which credits are allowable.		115-97	13401	205	N/A	No						
280C.	Yes, w/modifications	17201, 17270		24440	Applicable	Certain expenses for which credits are allowable.		115-97	13403	208	N/A	No						
280C.	Yes, w/modifications	17201, 17270		24440	Applicable	Certain expenses for which credits are allowable.		115-141	401(a)(62), (d)(3)(B)(iii), (6)(B)(iv)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A	N/A
280F.	Yes under PITL, Yes w/modifications under CTL	17201		24349.1	Applicable	Limitation on depreciation for luxury automobiles; limitation where certain property used for personal purposes.		115-97	13202	141	N/A	No						
305	Yes	17321		24451	Applicable	Distributions of stock and stock rights.		115-141	401 (c)(2)(D)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A	N/A
312	Yes	17321		24451	Applicable	Effect on earnings and profits.		117-169	13303 (b)	Use 2020-2022 Table	N/A	No						
331	Yes	17321		24451	Applicable	Gain or loss to shareholder in corporate liquidations.		115-141	401 (a)(63)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A	N/A
332	Yes, with modifications under CTL	17321		24451, 24465	Applicable	Complete liquidations of subsidiaries.		115-141	401 (d)(1)(D)(xvii)(III)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A	N/A
338	Yes, with modifications under CTL	17321		24451, 24451.1, 23806	Applicable	Certain stock purchases treated as asset acquisitions.		115-141	401 (a)(64), (d)(1)(D)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A	N/A
355	Yes w/modifications under CTL	17321		24451, 24462, 24465	Applicable	Distribution of stock and securities of a controlled corporation		114-113	311(a)	299	N/A	Yes	21,000,000	20,000,000	20,000,000	21,000,000	22,000,000	
355	Yes w/modifications under CTL	17321		24451, 24462, 24465	Applicable	Distribution of stock and securities of a controlled corporation		115-141	101(m)	191	N/A	Yes	N/A	N/A	N/A	N/A	N/A	N/A
355	Yes w/modifications under CTL	17321		24451, 24462, 24465	Applicable	Distribution of stock and securities of a controlled corporation		115-141	401(a)(65)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A	N/A
362	Yes	17321		24451	Applicable	Basis to corporations.		115-141	401(a)(67)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A	N/A
367	Yes w/modifications under CTL	17321, 17024.5		24451, 24465	Applicable	Foreign corporations.		115-97	14102(e)(1) - (2)	377	N/A	No						
367	Yes w/modifications under CTL	17321, 17024.5		24451, 24465	Applicable	Foreign corporations.		115-97	14221(b)(1)	411	N/A	Yes	\$9,600,000	\$8,000,000	\$7,600,000	\$8,000,000	\$8,400,000	
367	Yes w/modifications under CTL	17321, 17024.5		24451, 24465	Applicable	Foreign corporations.		115-141	401(d)(1)(D)(viii)(I)-(II)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A	N/A
368	Yes	17321, 17276		24451, 23251, 24672, 24634, 24465, 24416	Applicable	Definitions relating to corporate reorganizations.		115-141	401(a)(68)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A	N/A
381	Yes, with modification	17321		23253, 24451, 24471	Applicable	Carryovers in certain corporate acquisitions.		115-97	13301(b)(1)	167	N/A	No						
381	Yes, with modification	17321		23253, 24451, 24471	Applicable	Carryovers in certain corporate acquisitions.		115-141	401(b)(18)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A	N/A
382	Yes w/modifications	17321, 17323		24451, 24458, 24459, 24472	Applicable	Limitation on net operating loss carryforwards and certain built-in losses following ownership change.		115-97	11051(b)(3)(F)	92	N/A	Yes						
382	Yes w/modifications	17321, 17323		24451, 24458, 24459, 24472	Applicable	Limitation on net operating loss carryforwards and certain built-in losses following ownership change.		115-97	13301(b)(2)-(3)	167	N/A	No						
382	Yes w/modifications	17321, 17323		24451, 24458, 24459, 24472	Applicable	Limitation on net operating loss carryforwards and certain built-in losses following ownership change.		116-136	4003(b)(2)	Use 2020-2022 Table	N/A	Yes						
401	Yes	17501, 17952.5		24601	Applicable	Qualified pension, profit-sharing, and stock bonus plans.		117-328	117(g)	Use 2020-2022 Table	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline	
401	Yes	17501, 17952.5		24601	Applicable	Qualified pension, profit-sharing, and stock bonus plans.		116-136	2203(a)	Use 2020-2022 Table	N/A	Automatic	Baseline	Baseline	Baseline	Baseline	Baseline	
401	Yes	17501, 17952.5		24601	Applicable	Qualified pension, profit-sharing, and stock bonus plans.		116-260	208(a)	Use 2020-2022 Table	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline	
401	Yes	17501, 17952.5		24601	Applicable	Qualified pension, profit-sharing, and stock bonus plans.		116-260	209	Use 2020-2022 Table	N/A	Automatic	Baseline	Baseline	Baseline	Baseline	Baseline	
401	Yes	17501, 17952.5		24601	Applicable	Qualified pension, profit-sharing, and stock bonus plans.		115-97	11028	63	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline	
401	Yes	17501, 17952.5		24601	Applicable	Qualified pension, profit-sharing, and stock bonus plans.		115-141	401(a)(69)-(72)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A	
401	Yes	17501, 17952.5		24601	Applicable	Qualified pension, profit-sharing, and stock bonus plans.		115-123	41113	116	N/A	Automatic	Baseline	Baseline	Baseline	Baseline	Baseline	
401	Yes	17501, 17952.5		24601	Applicable	Qualified pension, profit-sharing, and stock bonus plans.		115-123	41114(a)(b)	118	N/A	Automatic	Baseline	Baseline	Baseline	Baseline	Baseline	
402	Yes w/modification	17501, 17504, 17501.5	19183	24601	Applicable	Taxability of beneficiary of employees' trust.		117-328	331(b)(2)	Use 2020-2022 Table	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline	
402	Yes w/modification	17501, 17504, 17501.5	19183	24601	Applicable	Taxability of beneficiary of employees' trust.		117-328	603(b)(1)	Use 2020-2022 Table	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline	

IRC	RTC Conforms to IRC Yes= as of 1/1/2015	RTC - PITL	RTC- AFITL	RTC - CTL	RTC - N/A	IRC Subject	Expire in 2025 (TCJA PL 115-97)	Public Law (PL) #	PL Section #	Page # in FTB's SOFITC Report (2015-2019)	CA Bill#/Chapter/Statute	Senate R&T Conform Decisions: (Yes or No)	Rev. Impact 2025-26	Rev. Impact 2026-27	Rev. Impact 2027-28	Rev. Impact 2028-29	Rev. Impact 2029-30
402	Yes w/modification	17501, 17504, 17501.5	19183	24601	Applicable	Taxability of beneficiary of employees' trust.		116-136	2203(b)	Use 2020-2022 Table	N/A	Automatic					
402	Yes w/modification	17501, 17504, 17501.5	19183	24601	Applicable	Taxability of beneficiary of employees' trust.		116-260	302	Use 2020-2022 Table	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
402	Yes w/modification	17501, 17504, 17501.5	19183	24601	Applicable	Taxability of beneficiary of employees' trust.		115-123	20102	18	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
402	Yes w/modification	17501, 17504, 17501.5	19183	24601	Applicable	Taxability of beneficiary of employees' trust.		115-141	401(a)(73)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
403	Yes w/modification	17501, 17506, 17501.7, 17952.5, 17501.5	19518	24601	Applicable	Taxation of employee annuities.		116-260	302	Use 2020-2022 Table	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
404A.	Yes	17501		24601	Applicable	Deduction for certain foreign deferred compensation plans.		115-141	401(a)(74)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
408	Yes w/modification	17501, 17507, 17508		24601	Applicable	Individual retirement accounts.		117-328	117(a),(c)-(f)	Use 2020-2022 Table	N/A	Yes - in 1499	Baseline	Baseline	Baseline	Baseline	Baseline
408	Yes w/modification	17501, 17507, 17508		24601	Applicable	Individual retirement accounts.		116-260	302	Use 2020-2022 Table	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
408	Yes w/modification	17501, 17507, 17508		24601	Applicable	Individual retirement accounts.		115-141	401(a)(75),(76)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
408	Yes w/modification	17501, 17507, 17508		24601	Applicable	Individual retirement accounts.		115-123	20102	18	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
408	Yes w/modification	17501, 17507, 17508		24601	Applicable	Individual retirement accounts.		115-63	502	4	N/A	No	Baseline	Baseline	Baseline	Baseline	Baseline
408	Yes w/modification	17501, 17507, 17508		24601	Applicable	Individual retirement accounts.		115-97	11028	63	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
408	Yes w/modification	17501, 17507, 17508		24601	Applicable	Individual retirement accounts.		115-97	11051(b)(3)(G)	92	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
408A.	Yes	17501		24601	Applicable	Roth IRAs.		117-328	126(b)	Use 2020-2022 Table	N/A	No					
408A.	Yes	17501		24601	Applicable	Roth IRAs.		117-328	401(b)(5)	Use 2020-2022 Table	N/A	N/A	N/A	N/A	N/A	N/A	N/A
408A.	Yes	17501		24601	Applicable	Roth IRAs.		115-141	401(a)(77),(78)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
409	Yes	17501		24601	Applicable	Qualifications for tax credit employee stock ownership plans.		115-141	401(a)(79)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
409A.	Yes w/modification	17501, 17508.2		24601	Applicable	Inclusion in gross income of deferred compensation under nonqualified deferred compensation plans.		115-141	401(a)(80)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
411	Yes	17501		24601	Applicable	Minimum vesting standards.		116-260	209	Use 2020-2022 Table	N/A	Yes					
411	Yes	17501		24601	Applicable	Minimum vesting standards.		115-141	401(a)(82),(b)(19)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
412	Yes	17501		24601	Applicable	Minimum funding standards.		115-141	401(a)(83)-(85)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
413	Yes w/modification (b)(6) &(c)(5) do not apply	17501, 17509		24601, 24612	Applicable	Collectively bargained plans, etc.		115-141	401(a)(86)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
414	Yes w/modifications	17501, 17501(c), 17952.5		24601, 24357.8	Applicable	Definitions and special rules.		114-113	336(a)(1),(d)(1)	345	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
414	Yes w/modifications	17501, 17501(c), 17952.5		24601, 24357.8	Applicable	Definitions and special rules.		115-97	11028	63	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
414	Yes w/modifications	17501, 17501(c), 17952.5		24601, 24357.8	Applicable	Definitions and special rules.		115-141	401(a)(87)-(91)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
414	Yes w/modifications	17501, 17501(c), 17952.5		24601, 24357.8	Applicable	Definitions and special rules.		116-136	3609(b)	Use 2020-2022 Table	N/A	Yes if not automatic	Baseline	Baseline	Baseline	Baseline	Baseline
414	Yes w/modifications	17501, 17501(c), 17952.5		24601, 24357.8	Applicable	Definitions and special rules.		116-260	302	Use 2020-2022 Table	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
414	Yes w/modifications	17501, 17501(c), 17952.5		24601, 24357.8	Applicable	Definitions and special rules.		117-328	109(a)-(c)	Use 2020-2022 Table	N/A	Yes part of 1499	Baseline	Baseline	Baseline	Baseline	Baseline
414	Yes w/modifications	17501, 17501(c), 17952.5		24601, 24357.8	Applicable	Definitions and special rules.		117-328	117(b)	Use 2020-2022 Table	N/A	Yes part of 1499	Baseline	Baseline	Baseline	Baseline	Baseline
414	Yes w/modifications	17501, 17501(c), 17952.5		24601, 24357.8	Applicable	Definitions and special rules.		117-328	603(a)	Use 2020-2022 Table	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
415	Yes	17501, 17501.5, 17952.5		24601	Applicable	Limitations on benefits and contribution under qualified plans.		115-141	401(b)(20)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
418E.	Yes	17501		24601	Applicable	Insolvent plans.		115-141	401(a)(92)-(94)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
419	Yes	17501		24601	Applicable	Treatment of funded welfare benefit plans.		115-141	401(b)(21)(A)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
419A.	Yes	17501		24601	Applicable	Qualified asset account; limitation on additions to account.		115-141	401(a)(96),(b)(21)(B)(C)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
420	No Data	17501		24601	Applicable	Transfers of excess pension assets to retiree health accounts.		115-141	401(a)(97)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
420	No Data	17501		24601	Applicable	Transfers of excess pension assets to retiree health accounts.		116-260	285(a)	Use 2020-2022 Table	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
424	Yes, as of 1/1/2015	17501		24601	Applicable	Definitions and special rules.		115-141	401(a)(98)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
430	Yes under PITL, as of 1/1/2015 under CTL	17501		24601	Applicable	Minimum funding standards for single-employer defined benefit pension plans.		114-74	503-504(a)	44	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
430	Yes under PITL, as of 1/1/2015 under CTL	17501		24601	Applicable	Minimum funding standards for single-employer defined benefit pension plans.		115-141	401(a)(99),(100)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
430	Yes under PITL, as of 1/1/2015 under CTL	17501		24601	Applicable	Minimum funding standards for single-employer defined benefit pension plans.		116-94	115(a)	82	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
430	Yes under PITL, as of 1/1/2015 under CTL	17501		24601	Applicable	Minimum funding standards for single-employer defined benefit pension plans.		116-136	3608	Use 2020-2022 Table	N/A	Maybe	Baseline	Baseline	Baseline	Baseline	Baseline
430	Yes under PITL, as of 1/1/2015 under CTL	17501		24601	Applicable	Minimum funding standards for single-employer defined benefit pension plans.		117-2	9705(a)	Use 2020-2022 Table	N/A	Automatic	Baseline	Baseline	Baseline	Baseline	Baseline

IRC	RTC Conforms to IRC Yes= as of 1/1/2015	RTC - PITL	RTC- AFITL	RTC - CTL	RTC - N/A	IRC Subject	Expire in 2025 (TCJA PL 115-97)	Public Law (PL) #	PL Section #	Page # in FTB's SOFITC Report (2015-2019)	CA Bill#/Chapter/Statute	Senate R&T Conform Decisions: (Yes or No)	Rev. Impact 2025-26	Rev. Impact 2026-27	Rev. Impact 2027-28	Rev. Impact 2028-29	Rev. Impact 2029-30
430	Yes under PITL, as of 1/1/2015 under CTL	17501		24601	Applicable	Minimum funding standards for single-employer defined benefit pension plans.		117-2	9706(a)	Use 2020-2022 Table	N/A	Automatic	Baseline	Baseline	Baseline	Baseline	Baseline
430	Yes under PITL, as of 1/1/2015 under CTL	17501		24601	Applicable	Minimum funding standards for single-employer defined benefit pension plans.		117-2	9707(a)	Use 2020-2022 Table	N/A	Automatic	Baseline	Baseline	Baseline	Baseline	Baseline
430	Yes under PITL, as of 1/1/2015 under CTL	17501		24601	Applicable	Minimum funding standards for single-employer defined benefit pension plans.		117-58	80602(a)	Use 2020-2022 Table	N/A	Automatic	Baseline	Baseline	Baseline	Baseline	Baseline
431	Yes under PITL, as of 1/1/2015 under CTL	17501		24601	Applicable	Minimum funding standards for multiemployer plans.		115-141	401(a)(101)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
431	Yes under PITL, as of 1/1/2015 under CTL	17501		24601	Applicable	Minimum funding standards for multiemployer plans.		117-2	9703(a)(2)	Use 2020-2022 Table	N/A	No	Baseline	Baseline	Baseline	Baseline	Baseline
432	Yes under PITL, as of 1/1/2015 under CTL	17501		24601	Applicable	Additional funding rules for multiemployer plans in endangered status or critical status.		115-141	401(a)(102)-(107)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
432	Yes under PITL, as of 1/1/2015 under CTL	17501		24601	Applicable	Additional funding rules for multiemployer plans in endangered status or critical status.		117-2	9701	Use 2020-2022 Table	N/A	Yes but not to temporary change	Baseline	Baseline	Baseline	Baseline	Baseline
432	Yes under PITL, as of 1/1/2015 under CTL	17501		24601	Applicable	Additional funding rules for multiemployer plans in endangered status or critical status.		117-2	9702	Use 2020-2022 Table	N/A	Yes but not to temporary change	Baseline	Baseline	Baseline	Baseline	Baseline
432	Yes under PITL, as of 1/1/2015 under CTL	17501		24601	Applicable	Additional funding rules for multiemployer plans in endangered status or critical status.		117-2	9704(d)	Use 2020-2022 Table	N/A	Automatic	Baseline	Baseline	Baseline	Baseline	Baseline
433	Yes under PITL, as of 1/1/2015 under CTL	17501		24601	Applicable	Minimum funding standards for CSEC plans.		115-141	401(a)(108),(109)(A)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
436	Yes under PITL, as of 1/1/2015 under CTL	17501		24601	Applicable	Funding-based limits on benefits and benefit accruals under single-employer plans.		115-141	401	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
436	Yes under PITL, as of 1/1/2015 under CTL	17501		24601	Applicable	Funding-based limits on benefits and benefit accruals under single-employer plans.		116-136	3608	Use 2020-2022 Table	N/A	Maybe	Baseline	Baseline	Baseline	Baseline	Baseline
451	Yes w/modification	17551, 17552.3, 17559		24661, 24661.5, 24661.6	Applicable	General rule for taxable year of inclusion.		114-113	191(a)	235	N/A	No					
451	Yes w/modification	17551, 17552.3, 17559		24661, 24661.5, 24661.6	Applicable	General rule for taxable year of inclusion.		115-97	13221 (a), (b)	162	N/A	On list as YES per Kathy Freeman (Deloitte)	\$100,000,000	\$100,000,000	\$55,000,000	\$36,000,000	\$29,000,000
451	Yes w/modification	17551, 17552.3, 17559		24661, 24661.5, 24661.6	Applicable	General rule for taxable year of inclusion.		115-123	40414(a)	85	N/A	No					
451	Yes w/modification	17551, 17552.3, 17559		24661, 24661.5, 24661.6	Applicable	General rule for taxable year of inclusion.		116-94	132(a)	190	N/A	No					
453B	Yes w/modification	17551		24667	Applicable	Gain or loss on disposition of installment obligations.		115-97	13512(b)(1)	224	N/A	No	Baseline	Baseline	Baseline	Baseline	Baseline
453B	Yes w/modification	17551		24667	Applicable	Gain or loss on disposition of installment obligations.		115-141	401(a)(111)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
457	Yes, but automatically under the PITL but with modification that the amount of deferred compensation is as of 1/1/2010; No for Corp	17501, 17501.5, 17501.7, 17551,			Applicable	Deferred compensation plans of State and local governments and tax-exempt organizations.		114-95	9215(uu)(2)	412	N/A	Yes					
457	Yes, but automatically under the PITL but with modification that the amount of deferred compensation is as of 1/1/2010; No for Corp	17501, 17501.5, 17501.7, 17551,			Applicable	Deferred compensation plans of State and local governments and tax-exempt organizations.		115-97	13612(a)-(c)	290	N/A	Yes if not automatic	Baseline	Baseline	Baseline	Baseline	Baseline
457	Yes, but automatically under the PITL but with modification that the amount of deferred compensation is as of 1/1/2010; No for Corp	17501, 17501.5, 17501.7, 17551,			Applicable	Deferred compensation plans of State and local governments and tax-exempt organizations.		115-141	401(a)(112)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
457	Yes, but automatically under the PITL but with modification that the amount of deferred compensation is as of 1/1/2010; No for Corp	17501, 17501.5, 17501.7, 17551,			Applicable	Deferred compensation plans of State and local governments and tax-exempt organizations.		116-94	104(b)	10	N/A	Yes if not automatic	Baseline	Baseline	Baseline	Baseline	Baseline
457	Yes, but automatically under the PITL but with modification that the amount of deferred compensation is as of 1/1/2010; No for Corp	17501, 17501.5, 17501.7, 17551,			Applicable	Deferred compensation plans of State and local governments and tax-exempt organizations.		116-94	109(d)	53	N/A	Yes if not automatic	Baseline	Baseline	Baseline	Baseline	Baseline
457	Yes, but automatically under the PITL but with modification that the amount of deferred compensation is as of 1/1/2010; No for Corp	17501, 17501.5, 17501.7, 17551,			Applicable	Deferred compensation plans of State and local governments and tax-exempt organizations.		116-260	302	Use 2020-2022 Table	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
457	Yes, but automatically under the PITL but with modification that the amount of deferred compensation is as of 1/1/2010; No for Corp	17501, 17501.5, 17501.7, 17551,			Applicable	Deferred compensation plans of State and local governments and tax-exempt organizations.		117-328	110(f)	Use 2020-2022 Table	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
457	Yes, but automatically under the PITL but with modification that the amount of deferred compensation is as of 1/1/2010; No for Corp	17501, 17501.5, 17501.7, 17551,			Applicable	Deferred compensation plans of State and local governments and tax-exempt organizations.		117-328	306(a)	Use 2020-2022 Table	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
457	Yes, but automatically under the PITL but with modification that the amount of deferred compensation is as of 1/1/2010; No for Corp	17501, 17501.5, 17501.7, 17551,			Applicable	Deferred compensation plans of State and local governments and tax-exempt organizations.		117-328	312(c)	Use 2020-2022 Table	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
457	Yes, but automatically under the PITL but with modification that the amount of deferred compensation is as of 1/1/2010; No for Corp	17501, 17501.5, 17501.7, 17551,			Applicable	Deferred compensation plans of State and local governments and tax-exempt organizations.		117-328	334(b)(5)	Use 2020-2022 Table	N/A	Yes					
457	Yes, but automatically under the PITL but with modification that the amount of deferred compensation is as of 1/1/2010; No for Corp	17501, 17501.5, 17501.7, 17551,			Applicable	Deferred compensation plans of State and local governments and tax-exempt organizations.		117-328	503(b)(2)	Use 2020-2022 Table	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
457A	No	17551			Applicable	Nonqualified deferred compensation from certain tax indifferent parties.		115-141	401(a)(113)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A

IRC	RTC Conforms to IRC Yes= as of 1/1/2015	RTC - PITL	RTC- AFITL	RTC - CTL	RTC - N/A	IRC Subject	Expire in 2025 (TCJA PL 115-97)	Public Law (PL) #	PL Section #	Page # in FTB's SOFITC Report (2015-2019)	CA Bill#/Chapter/Statute	Senate R&T Conform Decisions: (Yes or No)	Rev. Impact 2025-26	Rev. Impact 2026-27	Rev. Impact 2027-28	Rev. Impact 2028-29	Rev. Impact 2029-30
458	Yes under PITL, Stand alone under CTL	17551		24676.5	Applicable	Magazines, paperbacks, and records returned after the close of the taxable year.		115-141	401(a)(114), (115)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
460	Yes w/modification	17551, 17564		24673.2	Applicable	Special rules for long-term contracts.		114-113	143(a)(2), (b)(6)(i)	168	N/A	No					
460	Yes w/modification	17551, 17564		24673.2	Applicable	Special rules for long-term contracts.		115-141	401(a)(116)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
461	Yes w/ modifications under PITL, Yes under CTL	17551, 17560.5		24681	Applicable	General rule for taxable year of deduction.	X	115-97	11012(a)	35	AB 91/Ch.39/ Stats. 2019	Maintain current conformity					
461	Yes w/ modifications under PITL, Yes under CTL	17551, 17560.5		24681	Applicable	General rule for taxable year of deduction.		115-141	401(a)(117)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
461	Yes w/ modifications under PITL, Yes under CTL	17551, 17560.5		24681	Applicable	General rule for taxable year of deduction.		116-136	2304(a), (b)		N/A	No					
461	Yes w/ modifications under PITL, Yes under CTL	17551, 17560.5		24681	Applicable	General rule for taxable year of deduction.		117-2	9041(a)		N/A	No	N/A	N/A	N/A	N/A	N/A
461	Yes w/ modifications under PITL, Yes under CTL	17551, 17560.5		24681	Applicable	General rule for taxable year of deduction.		117-169	13903(b)(1)		N/A	No					
464	Yes	17551		24682	Applicable	Limitations on deductions for certain farming expenses.		115-141	401(a)(118), (119)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
469	Yes w/modifications	17551, 17561		24692, 23802	Applicable	Passive activity losses and credits limited.		115-141	401(d)(1)(D)(ii), (d)(5)(B)(i)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
470	yes	17551		24694	Applicable	Limitation on deductions allocable to property used by governments or other tax-exempt entities.		115-141	401(a)(120)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
481	Yes	17551, 17560, 17570, 17563.51, 17564, 18178		24721, 24667, 24710	Applicable	Adjustments required by changes in method of accounting.		115-97	13543(a)	258	N/A	No					
482	Yes	17551		24725, 25114	Applicable	Allocation of income and deductions among taxpayers.		115-141	401(d)(1)(D)(viii)(III)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
482	Yes	17551		24725, 25114	Applicable	Allocation of income and deductions among taxpayers.		115-97	14221(b)(2)	441	N/A	Yes	Combined with Section 14221 (PL 115-97, 14221, Subchapter C)	Combined with Section 14221 (PL 115-97, 14221, Subchapter C)	Combined with Section 14221 (PL 115-97, 14221, Subchapter C)	Combined with Section 14221 (PL 115-97, 14221, Subchapter C)	Combined with Section 14221 (PL 115-97, 14221, Subchapter C)
501	No, CA has standalone requirements and CA specific organization types for tax exempt organizations and uses some federal definitions under IRC 501(c), some with modifications	17631, 17632		23701-23701aa	Applicable	Exemption from tax on corporations, certain trusts, etc.		114-113	331 (b)	333	N/A	No					
501	No, CA has standalone requirements and CA specific organization types for tax exempt organizations and uses some federal definitions under IRC 501(c), some with modifications	17631, 17632		23701-23701aa	Applicable	Exemption from tax on corporations, certain trusts, etc.		115-141	401(a)(122)-(124), (b)(22)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
501	No, CA has standalone requirements and CA specific organization types for tax exempt organizations and uses some federal definitions under IRC 501(c), some with modifications	17631, 17632		23701-23701aa	Applicable	Exemption from tax on corporations, certain trusts, etc.		117-2	5001		N/A	already conformed					
501(c)(12)	No, but uses 501(c)(12) in relation to transfer of tax exempt assets from a federally tax exempt mutual water company to a community services district	17631, 17632		24473	Applicable	Tax Exempt Associations		115-123	40501(b)(2)	92	N/A	No					
501(c)(12)	No, but uses 501(c)(12) in relation to transfer of tax exempt assets from a federally tax exempt mutual water company to a community services district	17631, 17632		24473	Applicable	Tax Exempt Associations		115-141	109(b)	233	N/A	No - some automatic	Baseline	Baseline	Baseline	Baseline	Baseline
501(p)	Yes w/modifications			23703.5	Applicable	Suspension of tax-exempt status of terrorist organizations		115-141	401(b)(22)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
501(h)	Yes w/modifications			23704.5	Applicable	Expenditures by public charities engaged in activities to influence legislation		114-113	331	333	N/A	No					
505	No, but an organization described in Section 23701i (voluntary employee's beneficiary associations) or 23701q (qualified group legal service plans) is tax exempt if it meets the nondiscrimination requirements of IRC 505(b).			23705	Applicable	Additional requirements for organizations described in paragraph (9) or (17) of section 501(c).		115-141	401(b)(21)(D)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
509	No, CA has standalone law defining private foundations			23709	Applicable	Private foundation defined.		115-63	504(a)(4)(B)(i)	8	N/A	No					
509	No, CA has standalone law defining private foundations			23709	Applicable	Private foundation defined.		115-123	20104(a)(4)(B)(i)	21	N/A	No					
509	No, CA has standalone law defining private foundations			23709	Applicable	Private foundation defined.		116-94	204(a)(3)(B)(i)	237	N/A	No					
512	Yes w/modifications	17651		23732	Applicable	Unrelated business taxable income.		114-113	114(a)	119	N/A	Keep the current date, yes, to conform	(\$600,000)	(\$400,000)	(\$350,000)	(\$350,000)	(\$300,000)
512	Yes w/modifications	17651		23732	Applicable	Unrelated business taxable income.		115-97	13702(a)	297	N/A	Yes	\$23,000,000	\$19,000,000	\$18,000,000	\$18,000,000	\$19,000,000
512	Yes w/modifications	17651		23732	Applicable	Unrelated business taxable income.		115-97	13703(a)	300	N/A	Yes	N/A	N/A	N/A	N/A	N/A

IRC	RTC Conforms to IRC Yes= as of 1/1/2015	RTC - PITL	RTC- AFITL	RTC - CTL	RTC - N/A	IRC Subject	Expire in 2025 (TCJA PL 115-97)	Public Law (PL) #	PL Section #	Page # in FTB's SOFITC Report (2015-2019)	CA Bill#/Chapter/Statute	Senate R&T Conform Decisions: (Yes or No)	Rev. Impact 2025-26	Rev. Impact 2026-27	Rev. Impact 2027-28	Rev. Impact 2028-29	Rev. Impact 2029-30
512	Yes w/modifications	17651		23732	Applicable	Unrelated business taxable income.		115-141	401(a)(126), (b)(21)(E-H)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
512	Yes w/modifications	17651		23732	Applicable	Unrelated business taxable income.		116-94	302(a)	249	N/A	see 13703					
529	Yes w/modifications	17140, 17140.3		23711, 23711.5, 24306	Applicable	Qualified tuition programs.		115-97	11032(a)	70	AB 91/Ch. 39/Stats. 2019	No					
529	Yes w/modifications	17140, 17140.3		23711, 23711.5, 24306	Applicable	Qualified tuition programs.		115-141	101(l)(15)	190		yes					
529	Yes w/modifications	17140, 17140.3		23711, 23711.5, 24306	Applicable	Qualified tuition programs.		115-141	401(a)(127), (128)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
529	Yes w/modifications	17140, 17140.3		23711, 23711.5, 24306	Applicable	Qualified tuition programs.		117-328	126(a)(c)		N/A	No					
529A.	Yes w/modifications	17140.4		23711.4	Applicable	Qualified ABLE programs.		115-141	101(o)	196	N/A	Yes	N/A	N/A	N/A	N/A	N/A
529A.	Yes w/modifications	17140.4		23711.4	Applicable	Qualified ABLE programs.		115-141	401(a)(129), (130)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
530	Yes w/modifications			23712	Applicable	Coverdell education savings accounts.		115-141	401(a)(131)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
530	Yes w/modifications			23712	Applicable	Coverdell education savings accounts.		115-141	401(b)(23)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
535	No				N/A	Accumulated taxable income.		115-97	13001(b)(5)(B)	167	N/A	NO					
535	No				N/A	Accumulated taxable income.		115-97	14301(c)(4)	418	N/A	NO					
537	No				N/A	Reasonable needs of the business.		115-97	13302(c)(2)(B)	173	N/A	NO					
542	No	17024.5		23051.5, 24357.9	Applicable	Definition of personal holding company.		115-141	401(a)(132)(133)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
543	No				N/A	Personal holding company income.		115-141	401(a)(134)(135)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
545	No				N/A	Undistributed personal holding company income.		115-97	14301(c)(4)	418	N/A	NO					
562	No			24451, 24870, 24872, 24872.4, 24872.6, and 24872.7	Applicable	Rules applicable in determining dividends eligible for dividends paid deduction.		114-113	314(a), 315(a)	305	N/A	YES					
562	No			24451, 24870, 24872, 24872.4, 24872.6, and 24872.7	Applicable	Rules applicable in determining dividends eligible for dividends paid deduction.		114-113	320(b)	315-318	N/A	YES	va	va	va	va	va
563	No			18566	Applicable	Rules relating to dividends paid after close of taxable year.		114-41	2006(a)(2)(B)	31-36	N/A	NO					
593	No			24348, 23626	Applicable	Reserves for losses on loans.		115-141	401(b)(24)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
594	No, CA has standalone provisions for corporate tax rates			23151, 23153, 23186, 23501	Applicable	Alternative tax for mutual savings banks conducting life insurance business.		115-97	13001(b)(2)(E)	167	N/A	NO	N/A	N/A	N/A	N/A	N/A
597	No				N/A	Treatment of transactions in which Federal financial assistance provided.		115-141	401(b)(25)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
613	Yes	17681		24831	Applicable	Percentage depletion.		115-97	11011(d)(3)	23	SB 167 (Ch. 34, Stats 2024)	NO	N/A	N/A	N/A	N/A	N/A
613	Yes	17681		24831	Applicable	Percentage depletion.		115-97	13305(b)(4)	182	SB 167 (Ch. 34, Stats 2024)	NO	N/A	N/A	N/A	N/A	N/A
613	Yes	17681		24831	Applicable	Percentage depletion.		115-141	101(a)(2)(D)	132	SB 167 (Ch. 34, Stats 2024)	NO	N/A	N/A	N/A	N/A	N/A
613A.	Yes	17681, 17681.3, 17681.6		24831, 24831.3, 24831.6	Applicable	Limitations on percentage depletion in case of oil and gas wells.		115-97	11011(d)(4)	23	SB 167 (Ch. 34, Stats 2024)	NO	N/A	N/A	N/A	N/A	N/A
613A.	Yes	17681, 17681.3, 17681.6		24831, 24831.3, 24831.6	Applicable	Limitations on percentage depletion in case of oil and gas wells.		115-97	13305(b)(5)	182	SB 167 (Ch. 34, Stats 2024)	NO	N/A	N/A	N/A	N/A	N/A
613A.	Yes	17681, 17681.3, 17681.6		24831, 24831.3, 24831.6	Applicable	Limitations on percentage depletion in case of oil and gas wells.		115-141	401(a)(136), (b)(26)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
641	Yes, with modifications	17731, 17731.5, 17734, 17742-45.1			Applicable	Imposition of tax. (Special Rules for Taxation of Electing Small Business Trusts)		115-97	13542(a)	256-258	N/A	Yes	Combined with Section 13541 (PL 115-97, 13541, Subchapter S)	Combined with Section 13541 (PL 115-97, 13541, Subchapter S)	Combined with Section 13541 (PL 115-97, 13541, Subchapter S)	Combined with Section 13541 (PL 115-97, 13541, Subchapter S)	Combined with Section 13541 (PL 115-97, 13541, Subchapter S)
642	Yes, with modifications	17731-33, 17736			Applicable	Special rules for credits and deductions.		115-97	11041(b)	74-76	N/A	No					
642	Yes, with modifications	17731-33, 17736			Applicable	Special rules for credits and deductions.		115-141	401(a)(137)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
661	Yes	17731			Applicable	Deduction for estates and trusts accumulating income or distributing corpus.		115-141	401(a)(138)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
664	Yes, with modifications	17731, 17755			Applicable	Charitable remainder trusts.		114-113	344(a)	362	N/A	Yes	\$550,000	\$350,000	\$350,000	\$400,000	\$400,000
664	Yes, with modifications	17731, 17755			Applicable	Charitable remainder trusts.		115-141	401(b)(27)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
682 (repealed)	Yes	17737			Applicable	Income of an estate or trust in case of divorce.		115-97	11051(b)(1)(C)	92	N/A	Yes					
691	Yes	17731			Applicable	Recipients of income in respect of decedents.		115-97	13001(b)(2)(F)	116	N/A	Yes					
704	Yes	17851, 17858			Applicable	Partner's distributive share.		114-74	1102	82	N/A	Yes	\$7,000,000	\$4,300,000	\$4,300,000	\$4,300,000	\$4,400,000
704	Yes	17851, 17858			Applicable	Partner's distributive share.		115-97	13503	219	N/A	Yes	\$13,800,000	\$8,200,000	\$8,200,000	\$8,200,000	\$8,200,000
705	Yes	17851			Applicable	Determination of basis of partner's interest.		117-2	9672		N/A	Use 2020-2022 Table	Already Partially conform				
705	Yes	17851			Applicable	Determination of basis of partner's interest.		117-2	9673		N/A	Use 2020-2022 Table	Already Partially conform				
705	Yes	17851			Applicable	Determination of basis of partner's interest.		116-260	276		N/A	Use 2020-2022 Table	Already Partially conform				
705	Yes	17851			Applicable	Determination of basis of partner's interest.		116-260	278		N/A	Use 2020-2022 Table	Already Partially conform				
706	Yes	17851			Applicable	Taxable years of partner and partnership.		115-141	401(a)(139)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A

IRC	RTC Conforms to IRC Yes= as of 1/1/2015	RTC - PITL	RTC- AFITL	RTC - CTL	RTC - N/A	IRC Subject	Expire in 2025 (TCJA PL 115-97)	Public Law (PL) #	PL Section #	Page # in FTB's SOFITC Report (2015-2019)	CA Bill#/Chapter/Statute	Senate R&T Conform Decisions: (Yes or No)	Rev. Impact 2025-26	Rev. Impact 2026-27	Rev. Impact 2027-28	Rev. Impact 2028-29	Rev. Impact 2029-30
743	Yes w/modifications	17851, 17859			Applicable	Special rules where section 754 election or substantial built-in loss.		115-97	13502	217	N/A	Yes	\$6,900,000	\$4,100,000	\$4,100,000	\$4,100,000	\$4,100,000
751	Yes w/modifications (c) is modified & (d)(3) and (e) does not apply	17851, 17855-57			Applicable	Unrealized receivables and inventory items.		115-141	401(a)(140)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
761	Yes	17851			Applicable	Terms defined.		114-74	1102	82	N/A	Yes	Combined with Section 1102 (PL 114-74, 1102, Subchapter K)	Combined with Section 1102 (PL 114-74, 1102, Subchapter K)	Combined with Section 1102 (PL 114-74, 1102, Subchapter K)	Combined with Section 1102 (PL 114-74, 1102, Subchapter K)	Combined with Section 1102 (PL 114-74, 1102, Subchapter K)
852	Yes, with modifications	17088, 17145	18639	24870, 24871	Applicable	Taxation of regulated investment companies and their shareholders.		115-97	13001	116	N/A	No					
852	Yes, with modifications	17088, 17145	18639	24870, 24871	Applicable	Taxation of regulated investment companies and their shareholders.		115-141	401(a)(144) and (145)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
856	Yes, with modifications	17088	19147	24870, 24872.4, 24872.6	Applicable	Definition of real estate investment trust.		114-113	311	299	N/A	Yes					
856	Yes, with modifications	17088	19147	24870, 24872.4, 24872.6	Applicable	Definition of real estate investment trust.		114-113	312	302	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
856	Yes, with modifications	17088	19147	24870, 24872.4, 24872.6	Applicable	Definition of real estate investment trust.		114-113	317	309	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
856	Yes, with modifications	17088	19147	24870, 24872.4, 24872.6	Applicable	Definition of real estate investment trust.		114-113	318	311	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
856	Yes, with modifications	17088	19147	24870, 24872.4, 24872.6	Applicable	Definition of real estate investment trust.		114-113	319	314	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
856	Yes, with modifications	17088	19147	24870, 24872.4, 24872.6	Applicable	Definition of real estate investment trust.		114-113	321	318	N/A	Yes					
856	Yes, with modifications	17088	19147	24870, 24872.4, 24872.6	Applicable	Definition of real estate investment trust.		115-141	101(n)	194	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
856	Yes, with modifications	17088	19147	24870, 24872.4, 24872.6	Applicable	Definition of real estate investment trust.		115-141	401(a)146, (a)147, (b)(28)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
857	Yes w/modifications	17088		24870, 24872	Applicable	Taxation of real estate investment trusts and their beneficiaries.		114-113	313	304	N/A	Yes	On Hold	On Hold	On Hold	On Hold	On Hold
857	Yes w/modifications	17088		24870, 24872	Applicable	Taxation of real estate investment trusts and their beneficiaries.		114-113	316	307	N/A	Yes					
857	Yes w/modifications	17088		24870, 24872	Applicable	Taxation of real estate investment trusts and their beneficiaries.		114-113	317(a)	309	N/A	Yes					
857	Yes w/modifications	17088		24870, 24872	Applicable	Taxation of real estate investment trusts and their beneficiaries.		114-113	318(a)	311	N/A	Yes					
857	Yes w/modifications	17088		24870, 24872	Applicable	Taxation of real estate investment trusts and their beneficiaries.		114-113	319(a), (b)	314	N/A	Yes					
857	Yes w/modifications	17088		24870, 24872	Applicable	Taxation of real estate investment trusts and their beneficiaries.		114-113	320	315	N/A	Yes	\a	\a	\a	\a	\a
857	Yes w/modifications	17088		24870, 24872	Applicable	Taxation of real estate investment trusts and their beneficiaries.		114-113	321	318	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
857	Yes w/modifications	17088		24870, 24872	Applicable	Taxation of real estate investment trusts and their beneficiaries.		114-113	322	322	N/A	Yes					
857	Yes w/modifications	17088		24870, 24872	Applicable	Taxation of real estate investment trusts and their beneficiaries.		115-97	13001	116	N/A	No					
857	Yes w/modifications	17088		24870, 24872	Applicable	Taxation of real estate investment trusts and their beneficiaries.		115-141	401(a)(148)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
860	Yes	17088		24870	Applicable	Deduction for deficiency dividends.		115-141	401(a)(149) and (150)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
860E	Yes	17088		24870	Applicable	Treatment of income in excess of daily accruals on residual interests.		115-97	13001	116	N/A	No					
860E	Yes	17088		24870	Applicable	Treatment of income in excess of daily accruals on residual interests.		116-136	2303		N/A	No					
860E	Yes	17088		24870	Applicable	Treatment of income in excess of daily accruals on residual interests.		117-169	10101		N/A	No					
860G	Yes	17088		24870	Applicable	Other definitions and special rules.		115-141	401(a)151	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
861	Yes, for limited purpose of determining source of income for Water's Edge taxpayers (18 CCR 25110(d)(2)(F)1a)			25110, 25116	Applicable	Income from sources within the United States.		115-97	13002	119	N/A	NO					
861	Yes, for limited purpose of determining source of income for Water's Edge taxpayers (18 CCR 25110(d)(2)(F)1a)			25110, 25116	Applicable	Income from sources within the United States.		115-141	401 (d)(1)(D)(ix)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
863	Yes, for limited purpose of determining source of income for Water's Edge taxpayers			25110, 25116	Applicable	Special rules for determining source.		115-97	14303	421	N/A	YES	Baseline	Baseline	Baseline	Baseline	Baseline
864	No, CTL uses definition of trading stocks/securities for the taxpayer's own account			25110, 23040.1, 25116	Applicable	Definitions and special rules.		115-97	13501	213	N/A	YES	Baseline	Baseline	Baseline	Baseline	Baseline
864	No, CTL uses definition of trading stocks/securities for the taxpayer's own account			25110, 23040.1, 25116	Applicable	Definitions and special rules.		115-97	14502	441	N/A	YES	Baseline	Baseline	Baseline	Baseline	Baseline
864	No, CTL uses definition of trading stocks/securities for the taxpayer's own account			25110, 23040.1, 25116	Applicable	Definitions and special rules.		115-141	401(a)(152), (d)(1)(D)(x), (d)(1)(D)(xvii)(IV), (d)(1)(D)(xviii)(V)	301	N/A	YES	N/A	N/A	N/A	N/A	N/A

IRC	RTC Conforms to IRC Yes= as of 1/1/2015	RTC - PITL	RTC- AFITL	RTC - CTL	RTC - N/A	IRC Subject	Expire in 2025 (TCJA PL 115-97)	Public Law (PL) #	PL Section #	Page # in FTB's SOFITC Report (2015-2019)	CA Bill#/Chapter/Statute	Senate R&T Conform Decisions: (Yes or No)	Rev. Impact 2025-26	Rev. Impact 2026-27	Rev. Impact 2027-28	Rev. Impact 2028-29	Rev. Impact 2029-30
864	No, CTL uses definition of trading stocks/securities for the taxpayer's own account			25110, 23040.1, 25116	Applicable	Definitions and special rules.		117-2	9671	Use 2020-2022 Table	N/A	Doesn't matter? Conforming to a stricken one-time election	Baseline	Baseline	Baseline	Baseline	Baseline
865	Yes, for limited purpose of determining source of income for Water's Edge taxpayers			25110, 25116	Applicable	Source rules for personal property sales.		115-97	14301	418	N/A	N/A					
865	Yes, for limited purpose of determining source of income for Water's Edge taxpayers			25110, 25116	Applicable	Source rules for personal property sales.		115-141	401 (d)(1)(D)(ix)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
871	No				N/A	Tax on nonresident alien individuals.		115-141	401(b) (29)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
877	No				N/A	Expatriation to avoid tax.		115-141	401(a)(153)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
877A	No				N/A	Tax responsibilities of expatriation.		115-97	11002	22	N/A	NO					
877A	No				N/A	Tax responsibilities of expatriation.		115-141	401(a)(154)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
882	No				N/A	Tax on income of foreign corporations connected with United States business.		115-97	14401(a)	433	N/A	NO					
882	No				N/A	Tax on income of foreign corporations connected with United States business.		115-97	12001	107	N/A	NO					
882	No				N/A	Tax on income of foreign corporations connected with United States business.		115-97	13001	116	N/A	NO					
882	No				N/A	Tax on income of foreign corporations connected with United States business.		117-169	10101	Use 2020-2022 Table	N/A	NO					
897	No		18662	25110, 25116	Applicable	Disposition of investment in United States real property.		114-113	133	157	N/A	YES					
897	No		18662	25110, 25116	Applicable	Disposition of investment in United States real property.		114-113	322	322	N/A	YES	Baseline	Baseline	Baseline	Baseline	Baseline
897	No		18662	25110, 25116	Applicable	Disposition of investment in United States real property.		114-113	323	322	N/A	YES	Baseline	Baseline	Baseline	Baseline	Baseline
897	No		18662	25110, 25116	Applicable	Disposition of investment in United States real property.		114-113	325	330	N/A	YES	Baseline	Baseline	Baseline	Baseline	Baseline
897	No		18662	25110, 25116	Applicable	Disposition of investment in United States real property.		115-97	12001	107	N/A	NO					
897	No		18662	25110, 25116	Applicable	Disposition of investment in United States real property.		115-141	401(a)(155)(a)(156)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
897	No		18662	25110, 25116	Applicable	Disposition of investment in United States real property.		117-169	10101	Use 2020-2022 Table	N/A	No	Baseline	Baseline	Baseline	Baseline	Baseline
901	No				N/A	Taxes of foreign countries and of possessions of United States.		115-141	401(d)(1)(D)(xii)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
902	No				N/A	Foreign tax credit.		115-97	14301	418	N/A	No					
904	No				N/A	Limitation on credit.		115-97	13001	116	N/A	No					
904	No				N/A	Limitation on credit.		115-97	14201	391	N/A	No					
904	No				N/A	Limitation on credit.		115-141	401(a)(157)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
907	No				N/A	Special rules in case of foreign oil and gas income.		115-141	401(a) (158-159)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
911	No	17024.5, 19548.2			61000	Citizens or residents of the United States living abroad.		115-97	11002	22	N/A	No					
911	No	17024.5, 19548.2			61000	Citizens or residents of the United States living abroad.		115-97	12001	107	N/A	No					
911	No	17024.5, 19548.2			61000	Citizens or residents of the United States living abroad.		115-123	41116	122	N/A	No					
911	No	17024.5, 19548.2			61000	Citizens or residents of the United States living abroad.		115-141	401(a)(160)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
912	No		18407		Applicable	Exemption for certain allowances.		115-141	401(a)(161)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
936 (repealed)	Yes, automatic for including of income/apportionment factors of WE group			25110, 25114, 25116	Applicable	Possessions of the United States		115-97	14221	411	N/A	YES					
936 (repealed)	Yes, automatic for including of income/apportionment factors of WE group			25110, 25114, 25116	Applicable	Possessions of the United States		115-141	401(d)(1)(C.)	30	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
951	No				N/A	Amounts included in gross income of United States shareholders.		115-97	14212	404	N/A	YES					
951	No				N/A	Amounts included in gross income of United States shareholders.		115-97	14214	408	N/A	YES	Baseline	Baseline	Baseline	Baseline	Baseline
951	No				N/A	Amounts included in gross income of United States shareholders.		115-97	14215	410	N/A	YES	Baseline	Baseline	Baseline	Baseline	Baseline
951A	No				N/A	Global intangible low-taxed income included in gross income of United States shareholders.		115-97	14201	391	N/A	No					
952	Yes, but only for WE taxpayers and automatically			25110, 25116	Applicable	Subpart F income defined.		115-97	14212	404	N/A	YES					
953	No				N/A	Insurance income.		114-113	128	148	N/A	YES	Baseline	Baseline	Baseline	Baseline	Baseline
953	No				N/A	Insurance income.		115-97	13511	224	N/A	N/A					
953	No				N/A	Insurance income.		115-97	13512	223	N/A	N/A					
954	No			25110, 25116	Applicable	Foreign base company income.		115-97	13517	232	N/A	N/A					
954	No			25110, 25116	Applicable	Foreign base company income.		116-260	111	Use 2020-2022 Table	N/A	No	Baseline	Baseline	Baseline	Baseline	Baseline
956	No			25110	Applicable	Investment of earnings in United States property.		115-141	401(a)(162) and (163)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
957	Yes, but only for definition of "controlled foreign corporation" for WE taxpayers and automatically			25110	Applicable	Controlled foreign corporations; United States persons.		115-141	401(a)(164)	301	N/A	N/A - Mere Clerical Changes to IRC					
960	No				N/A	Deemed paid credit for subpart F inclusions.		115-97	14201	391	N/A	No	Baseline	Baseline	Baseline	Baseline	Baseline
962	No				N/A	Election by individuals to be subject to tax at corporate rates.		115-97	12001	107	N/A	No					

IRC	RTC Conforms to IRC Yes= as of 1/1/2015	RTC - PITL	RTC- AFITL	RTC - CTL	RTC - N/A	IRC Subject	Expire in 2025 (TCJA PL 115-97)	Public Law (PL) #	PL Section #	Page # in FTB's SOFITC Report (2015-2019)	CA Bill#/Chapter/Statute	Senate R&T Conform Decisions: (Yes or No)	Rev. Impact 2025-26	Rev. Impact 2026-27	Rev. Impact 2027-28	Rev. Impact 2028-29	Rev. Impact 2029-30
964	Yes, but only for definition of "earnings and profits" for WE taxpayers and automatically			25110, 25116	Applicable	Miscellaneous provisions.		115-97	14212	404	N/A	Yes					
992	No, but applies automatically for WE taxpayers to include income/factors of DISC	17024.5		23051.5, 25110, 25116	Applicable	Requirements of a domestic international sales corporation.		115-141	401(b)(30)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
993	No, but applies automatically for WE taxpayers to include income/factors of DISC			25110, 25116	Applicable	Definitions and special rules.		115-141	401(a)(165)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
1014	Yes for PIT	18031			Applicable	Basis of property acquired from a decedent.		114-41	2004(a)	25	N/A	Yes					
1016	Yes with modifications	18031, 18036, 18036.5			Applicable	Adjustments to basis.		115-97	13313(b)	202	N/A	Yes					
1016	Yes with modifications	18031, 18036, 18036.5			Applicable	Adjustments to basis.		115-97	13521(a)	241	N/A	Yes	\$2,700,000	\$1,700,000	\$1,800,000	\$1,900,000	\$2,100,000
1016	Yes with modifications	18031, 18036, 18036.5			Applicable	Adjustments to basis.		115-97	13823(b)	347	N/A	No					
1016	Yes with modifications	18031, 18036, 18036.5			Applicable	Adjustments to basis.		115-141	401(a)(166), (d)(4)(B)(iv)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
1016	Yes with modifications	18031, 18036, 18036.5			Applicable	Adjustments to basis.		117-169	13301(f)(3)(B)		N/A	Yes					
1017	Yes w/modifications	17131.8, 17158.2, 18031		24308.2, 24308.6, 24918	Applicable	Discharge of indebtedness.		117-2	9672		AB 80/Ch. 17/Stats. 2021	Defer to AB 80					
1017	Yes w/modifications	17131.8, 17158.2, 18031		24308.2, 24308.6, 24918	Applicable	Discharge of indebtedness.		117-2	9673		SB 113/Ch. 3/Stats. 2022	Defer to SB 113					
1017	Yes w/modifications	17131.8, 17158.2, 18031		24308.2, 24308.6, 24918	Applicable	Discharge of indebtedness.		116-260	276		AB 80/Ch. 17/Stats. 2021	Defer to AB 80					
1017	Yes w/modifications	17131.8, 17158.2, 18031		24308.2, 24308.6, 24918	Applicable	Discharge of indebtedness.		116-260	278		AB 80/Ch. 17/Stats. 2021	Defer to AB 80					
1031	Yes, with modifications	18031.5		24941.5	Applicable	Exchange of real property held for productive use or investment.		115-97	13303(a)-(b)(5)	175	AB 91/Ch. 39/Stats. 2019	Defer to AB 91					
1033	Yes w/modifications	18031, 18037, 18154		24949.5, 24947	Applicable	Involuntary conversions.		115-141	401(a)(167)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
1035	Yes w/modifications	18031, 18037.5		24950, 24950.5	Applicable	Certain exchanges of insurance policies.		115-141	401(a)(168)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
1042	Yes with modifications	18031, 18042		24954, 24954.1	Applicable	Sales of stock to employee stock ownership plans or certain cooperatives.		117-328	114(a), (b)		N/A	Yes	\$0	\$0	(\$5,900,000)	(\$13,000,000)	(\$18,000,000)
1059	Yes for PIT and Yes w/modifications for CTL	18031		24966	Applicable	Corporate shareholder's basis in stock reduced by nontaxed portion of extraordinary dividends.		115-97	14101(c)(2)	373	N/A	Yes					
1059	Yes for PIT and Yes w/modifications for CTL	18031		24966	Applicable	Corporate shareholder's basis in stock reduced by nontaxed portion of extraordinary dividends.		115-141	401(a)(169)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
1061	No, added in 2017				N/A	Partnership interests held in connection with performance of services.		115-97	13309(a)(2)	190	N/A	No					
1062	Yes	18031			Applicable	Cross references.		115-97	13309(a)(1)	190	N/A	No					
1092	Yes	18031		24998	Applicable	Straddles		115-141	401(a)(170), (171)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
1201	No			24990.5	Applicable	Alternative tax for corporations		115-97	13001(b)(2)(A)	116	N/A	No					
1202	No for PIT, Yes for CTL	18151, 18152		24990	Applicable	Partial exclusion for gain from certain small business stock.		114-113	126(a)	142	SB 1289/Ch. 92/Stats. 2018	No					
1202	No for PIT, Yes for CTL	18151, 18152		24990	Applicable	Partial exclusion for gain from certain small business stock.		115-141	401(d)(1)(D)(xv), (d)(4)(B)(v)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
1221	Yes	17276, 18151		24416, 24990	Applicable	Capital asset defined.		115-97	13314(a)	203	N/A	No					
1223	Yes with modification	18151, 18155.5, 18155.6		24402, 24990, 24990.8	Applicable	Holding period of property.		115-141	401(d)(4)(B)(vi)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
1231	Yes	18151		24324, 24990	Applicable	Property used in the trade or business and involuntary conversions.		115-97	13314(b)	203	N/A	No					
1245	Yes with modification	18151, 18165		24990, 24990.6	Applicable	Gain from dispositions of certain depreciable property.		115-141	401(b)(31)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
1248	Yes for PIT, No for CTL	17855, 17857, 18151		24990, 24990.7	Applicable	Gain from certain sales or exchanges of stock in certain foreign corporations.		115-97	14102(a)(1)	377	N/A	Maybe to IRC 367 and Subchapter B					
1250	Yes with modification under PITL; Yes under CTL	18151, 18171, 18171.5		24990	Applicable	Gain from dispositions of certain depreciable realty.		115-141	401(a)(174)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
1252	Yes	18151		24990	Applicable	Gain from disposition of farm land.		115-141	401(b)(32)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
1255	Yes	18151		24990	Applicable	Gain from disposition of section 126 property.		115-141	401(a)(175)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
1256	Yes	18151		24990	Applicable	Section 1256 contracts marked to market.		115-141	401(a)(176)(A)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
1257	Yes	18151		24990	Applicable	Disposition of converted wetlands or highly erodible croplands.		115-141	401(a)(177), (178)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
1258	Yes	18151		24990	Applicable	Recharacterization of gain from certain financial transactions.		115-141	401(a)(176)(B)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
1271	Yes	18151, 18662		24990	Applicable	Treatment of amounts received on retirement or sale or exchange of debt instruments.		115-141	401(c)(1)(A),(D),(E)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
1272	Yes with modification under PITL; Yes under CTL	18151, 18178		24361, 24990	Applicable	Current inclusion in income of original issue discount.		115-141	401(c)(1)(B), (F), (3)(A)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
1274	Yes	18151		24990	Applicable	Determination of issue price in the case of certain debt instruments issued for property.		115-141	401(a)(179)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
1274A.	Yes	18151		24990	Applicable	Special rules for certain transactions where stated principal amount does not exceed \$2,800,000.		115-97	11002(d)(10)	22	N/A	No					
1276	Yes	18151		24990	Applicable	Disposition gain representing accrued market discount treated as ordinary income.		115-141	401(a)(180)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A

IRC	RTC Conforms to IRC Yes= as of 1/1/2015	RTC - PITL	RTC- AFITL	RTC - CTL	RTC - N/A	IRC Subject	Expire in 2025 (TCJA PL 115-97)	Public Law (PL) #	PL Section #	Page # in FTB's SOFITC Report (2015-2019)	CA Bill#/Chapter/Statute	Senate R&T Conform Decisions: (Yes or No)	Rev. Impact 2025-26	Rev. Impact 2026-27	Rev. Impact 2027-28	Rev. Impact 2028-29	Rev. Impact 2029-30
1278	Yes	18151		24990	Applicable	Definitions and special rules.		115-141	401(a)(181), (c)(1)(G)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
1286	Yes	17133, 18151		24990	Applicable	Tax treatment of stripped bonds.		115-141	401(a)(182), (c)(2)(A)-(C)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
1291	No	18151, 18181		24990, 24995	Applicable	Interest on tax deferral.		115-97	14301(c)(34)	418	N/A	No					
1291	No	18151, 18181		24990, 24995	Applicable	Interest on tax deferral.		115-141	401(a)(183)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
1293	No	18151, 18181		24990, 24995	Applicable	Current taxation of income from qualified electing funds.		115-97	14301(c)(35)	418	N/A	No					
1297	No	18151, 18181		24990, 24995	Applicable	Passive foreign investment company.		115-97	14501(a),(b)	438	N/A	No					
1298	No	18151, 18181		24990, 24995	Applicable	Special rules.		115-141	401(a)(184)-(186), (d)(1)(D)(viii)(III)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
1351	No				N/A	Treatment of recoveries of foreign expropriation losses.		115-97	13511(b)(8)	223	N/A	N/A					
1361	Yes with modifications	17024.5, 17087.5		23153, 23800, 23800.5	Applicable	S corporation defined.		115-97	13541(a)	255	N/A	Yes	(\$3,200,000)	(\$2,300,000)	(\$2,600,000)	(\$3,000,000)	(\$3,500,000)
1361	Yes with modifications	17024.5, 17087.5		23153, 23800, 23800.5	Applicable	S corporation defined.		115-141	109(a)	233	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
1361	Yes with modifications	17024.5, 17087.5		23153, 23800, 23800.5	Applicable	S corporation defined.		115-141	401(a)(190), (d)(1)(D)(xvi)	301	N/A	Yes	N/A	N/A	N/A	N/A	N/A
1362	Yes with modifications	17087.5		23800, 23801	Applicable	Election; revocation; termination.		115-141	401(a)(190)(191)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
1366	Yes with modifications	17087.5, 17131.8, 17851		23800, 23802, 23802.5, 23803, 24308.6	Applicable	Pass-thru of items to shareholders.		115-141	401(a)(192)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
1366	Yes with modifications	17087.5, 17131.8, 17851		23800, 23802, 23802.5, 23803, 24308.6	Applicable	Pass-thru of items to shareholders.		116-260	276		Use 2020-2022 Table	AB 80/Ch. 17/Stats. 2021	Defer to AB 80	N/A	N/A	N/A	N/A
1366	Yes with modifications	17087.5, 17131.8, 17851		23800, 23802, 23802.5, 23803, 24308.6	Applicable	Pass-thru of items to shareholders.		116-260	278		Use 2020-2022 Table	AB 80/Ch. 17/Stats. 2021	Defer to AB 80	N/A	N/A	N/A	N/A
1366	Yes with modifications	17087.5, 17131.8, 17851		23800, 23802, 23802.5, 23803, 24308.6	Applicable	Pass-thru of items to shareholders.		117-2	9672		Use 2020-2022 Table	AB 80/Ch. 17/Stats. 2021	Defer to AB 80	N/A	N/A	N/A	N/A
1366	Yes with modifications	17087.5, 17131.8, 17851		23800, 23802, 23802.5, 23803, 24308.6	Applicable	Pass-thru of items to shareholders.		117-2	9673		Use 2020-2022 Table	N/A	Defer to AB 80	N/A	N/A	N/A	N/A
1367	Yes with modifications	17087.5		23800, 23804	Applicable	Adjustments to basis of stock of shareholders, etc.		114-113	115(a)	121	N/A	Yes	(\$12,000,000)	(\$8,200,000)	(\$8,900,000)	(\$9,600,000)	(\$10,000,000)
1368	Yes for PIT and Yes with modifications for CTL (23811)	17087.5		23800, 23802.5, 23811	Applicable	Distributions.		115-141	401(a)(193)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
1371	Yes with modifications	17087.5		23800, 23802, 23806	Applicable	Coordination with subchapter C.		115-97	13543(b)	258	N/A	No (could flip)					
1371	Yes with modifications	17087.5		23800, 23802, 23806	Applicable	Coordination with subchapter C.		117-167	107(b)(3)(C)		Use 2020-2022 Table	N/A	N/A				
1374	Yes for PIT and Yes with modifications for CTL	17087.5		23800, 23802, 23809	Applicable	Tax imposed on certain built-in gains.		114-113	127(a)	145	N/A	No	N/A	N/A	N/A	N/A	N/A
1374	Yes for PIT and Yes with modifications for CTL	17087.5		23800, 23802, 23809	Applicable	Tax imposed on certain built-in gains.		115-97	12002(c)	110	N/A	No					
1374	Yes for PIT and Yes with modifications for CTL	17087.5		23800, 23802, 23809	Applicable	Tax imposed on certain built-in gains.		115-97	13001(b)(2)(N)	116	N/A	No					
1374	Yes for PIT and Yes with modifications for CTL	17087.5		23800, 23802, 23809	Applicable	Tax imposed on certain built-in gains.		115-141	401(b)(33)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
1381	No				N/A	Organizations to which part applies.		115-97	13001(b)(2)(O)	116	N/A	No	N/A	N/A	N/A	N/A	N/A
1445	No				N/A	Withholding of tax on dispositions of United States real property interests.		114-113	324	329	N/A	N/A					
1445	No				N/A	Withholding of tax on dispositions of United States real property interests.		114-113	323	322	N/A	Auto Yes					
1445	No				N/A	Withholding of tax on dispositions of United States real property interests.		115-97	13001	116	N/A	No					
1446	Yes w/modification		18666		Applicable	Withholding of tax on foreign partners' share of effectively connected income.		115-97	13001	116	N/A	Yes					
1446	Yes w/modification		18666		Applicable	Withholding of tax on foreign partners' share of effectively connected income.		115-97	13501	213	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
1446	Yes w/modification		18666		Applicable	Withholding of tax on foreign partners' share of effectively connected income.		115-141	401(a)(199)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
1504	No			24356, 24402, 24438	Applicable	Definitions.		115-141	401(d)(1)(D)(xvii)(I)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
1561	No				N/A	Limitation on accumulated earnings credit in the case of certain controlled corporations.		115-97	13001	116	N/A	No	N/A	N/A	N/A	N/A	N/A
1561	No				N/A	Limitation on accumulated earnings credit in the case of certain controlled corporations.		115-97	12001	107	N/A	No	N/A	N/A	N/A	N/A	N/A
3401	No				N/A	Definitions.		115-97	11041	74	N/A	No					
3401	No				N/A	Definitions.		115-141	401(a)(217)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
3402	No				N/A	Income tax collected at source.		115-97	11041	74	N/A	No					
3402	No				N/A	Income tax collected at source.		115-97	11051	92	N/A	Yes					
3402	No				N/A	Income tax collected at source.		115-97	11011	23	N/A	No					
3402	No				N/A	Income tax collected at source.		115-97	13603	270	N/A	Yes					
3402	No				N/A	Income tax collected at source.		117-2	9611		Use 2020-2022 Table	N/A	No				
3405	No				N/A	Special rules for pensions, annuities, and certain other deferred income.		115-63	502	4	N/A	Auto	Baseline	Baseline	Baseline	Baseline	Baseline
3405	No				N/A	Special rules for pensions, annuities, and certain other deferred income.		115-97	11041	74	N/A	No					

IRC	RTC Conforms to IRC Yes= as of 1/1/2015	RTC - PITL	RTC- AFITL	RTC - CTL	RTC - N/A	IRC Subject	Expire in 2025 (TCJA PL 115-97)	Public Law (PL) #	PL Section #	Page # in FTB's SOFITC Report (2015-2019)	CA Bill#/Chapter/Statute	Senate R&T Conform Decisions: (Yes or No)	Rev. Impact 2025-26	Rev. Impact 2026-27	Rev. Impact 2027-28	Rev. Impact 2028-29	Rev. Impact 2029-30
3405	No				N/A	Special rules for pensions, annuities, and certain other deferred income.		115-97	11028	63	N/A	Auto	Baseline	Baseline	Baseline	Baseline	Baseline
3405	No				N/A	Special rules for pensions, annuities, and certain other deferred income.		115-123	20102	18	N/A	Yes					
3405	No				N/A	Special rules for pensions, annuities, and certain other deferred income.		116-94	202	230	N/A	Auto	Baseline	Baseline	Baseline	Baseline	Baseline
3509	No				N/A	Determination of employer's liability for certain employment taxes.		115-141	401(a)(218)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
3511	No				N/A	Certified professional employer organizations.		117-328	112	Use 2020-2022 Table	N/A	No					
3512	No				N/A	Treatment of certain persons as employers with respect to motion picture projects.		114-113	346	368	N/A	No					
6011	Yes w/modifications		18407, 18409		Applicable	General requirement of return, statement, or list.		115-141	301(a)	299	N/A						
6011	Yes w/modifications		18407, 18409		Applicable	General requirement of return, statement, or list.		116-25	2301(a)-(c)	60	N/A	No	N/A	N/A	N/A	N/A	N/A
6011	Yes w/modifications		18407, 18409		Applicable	General requirement of return, statement, or list.		116-25	3101(b)(2)	71	N/A	Yes					
6011	Yes w/modifications		18407, 18409		Applicable	General requirement of return, statement, or list.		116-94	202(d)(1)	91	N/A	No					
6012	No, standalone		18501, 18505, 18505.3, 18505.6, 18508, 18601		Applicable	Persons required to make returns of income.		115-97	11041(e)	74	N/A	N/A					
6012	No, standalone		18501, 18505, 18505.3, 18505.6, 18508, 18601		Applicable	Persons required to make returns of income.		115-141	401(a)(255)-(257)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6012	No, standalone		18501, 18505, 18505.3, 18505.6, 18508, 18601		Applicable	Persons required to make returns of income.		116-260	279	Use 2020-2022 Table	N/A	No					
6015	No, standalone		18533		Applicable	Relief from joint and several liability on joint return.		114-113	424(a)(1)	402	N/A	N/A					
6015	No, standalone		18533		Applicable	Relief from joint and several liability on joint return.		116-25	1203(a)	7	N/A	Yes - Codification of innocent spouse					
6031	Standalone, but includes conformity to subsections (d) and (f)		18535, 18633-18633.5		Applicable	Return of partnership income.		115-141	206(a)	270	N/A	Already conformed	N/A	N/A	N/A	N/A	N/A
6033	No, standalone		18621.5, 18621.9, 18621.10	23156, 23772	Applicable	Returns by exempt organizations.		114-113	405(b)	381	N/A	No - S/O					
6033	No, standalone		18621.5, 18621.9, 18621.10	23156, 23772	Applicable	Returns by exempt organizations.		115-97	13308(b)	188	N/A	No - S/O					
6033	No, standalone		18621.5, 18621.9, 18621.10	23156, 23772	Applicable	Returns by exempt organizations.		115-141	401(a)(258), (d)(6)(B)(v)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6033	No, standalone		18621.5, 18621.9, 18621.10	23156, 23772	Applicable	Returns by exempt organizations.		116-25	3101(a)	71	N/A	No - S/O					
6033	No, standalone		18621.5, 18621.9, 18621.10	23156, 23772	Applicable	Returns by exempt organizations.		116-25	3102(a)	73	N/A	No - S/O					
6035	Yes		18631(c)(25)		Applicable	Basis information to persons acquiring property from decedent.		114-41	2004(b)(1)	25	N/A	No - S/O	Baseline	Baseline	Baseline	Baseline	Baseline
6038A.	Yes w/modifications		18631, 19141.5		Applicable	Information with respect to certain foreign-owned corporations.		115-97	14401(b)	433	N/A	No					
6038E.	No; FTB does not administer laws related to this section				N/A	Information with respect to assignment of lower rates or refunds by foreign producers of beer, wine, and distilled spirits.		116-260	107(d)(1)	Use 2020-2022 Table	N/A	No					
6039	No, standalone		18631		Applicable	Returns required in connection with certain options.		115-141	401(a)(259)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6045	No, standalone		18631, 18642, 19183		Applicable	Returns of brokers.		117-58	80603(a), (b)(1)	Use 2020-2022 Table	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
6045A.	No				N/A	Information required in connection with transfers of covered securities to brokers.		117-58	80603(b)(2)(A)(i), (b)(2)(A)(ii)	Use 2020-2022 Table	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
6047	No; Stand alone		19518		Applicable	Information relating to certain trusts and annuity plans.		115-97	13520(c)(2)	239	N/A	Yes					
6049	No; Stand alone		18631, 18639		Applicable	Returns regarding payments of interest.	301	115-141	401(d)(6)(B)(vi)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6050G.	No				N/A	Returns relating to certain railroad retirement benefits.		115-141	401(b)(45)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6050H.	No, standalone		18631		Applicable	Returns relating to mortgage interest received in trade or business from individuals.		114-41	2003(a),(b)	24	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
6050H.	No, standalone		18631		Applicable	Returns relating to mortgage interest received in trade or business from individuals.		115-141	401(a)(2)(263)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6050I.	No, standalone		18631		Applicable	Returns relating to cash received in trade or business, etc.		117-58	80603(b)(3)	Use 2020-2022 Table	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
6050S.	No, standalone		18631		Applicable	Returns relating to higher education tuition and related expenses.		114-27	804(c)	15	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
6050S.	No, standalone		18631		Applicable	Returns relating to higher education tuition and related expenses.		114-113	211(b)	268	N/A	Yes					
6050S.	No, standalone		18631		Applicable	Returns relating to higher education tuition and related expenses.		114-113	212(a)	269	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
6050W.	No, standalone		18631		Applicable	Returns relating to payments made in settlement of payment card and third party network transactions.		115-123	41117(a)	124	N/A	No	Baseline	Baseline	Baseline	Baseline	Baseline
6050W.	No, standalone		18631		Applicable	Returns relating to payments made in settlement of payment card and third party network transactions.		117-2	9674(a), (b)	Use 2020-2022 Table	N/A	No	Baseline	Baseline	Baseline	Baseline	Baseline
6050X.	No, standalone		18631		Applicable	Information with respect to certain fines, penalties, and other amounts.		115-97	13306(b)(1)	185	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
6051	No		18662		Applicable	Receipts for employees.		114-255	18001(a)(6)(A)	12	N/A	Yes					

IRC	RTC Conforms to IRC Yes= as of 1/1/2015	RTC - PITL	RTC- AFITL	RTC - CTL	RTC - N/A	IRC Subject	Expire in 2025 (TCJA PL 115-97)	Public Law (PL) #	PL Section #	Page # in FTB's SOFITC Report (2015-2019)	CA Bill#/Chapter/Statute	Senate R&T Conform Decisions: (Yes or No)	Rev. Impact 2025-26	Rev. Impact 2026-27	Rev. Impact 2027-28	Rev. Impact 2028-29	Rev. Impact 2029-30
6051	No		18662		Applicable	Receipts for employees.		115-97	13603(d)	270	N/A	Yes					
6057	No				N/A	Annual registration, etc.		117-328	106(b)	Use 2020-2022 Table	N/A	Yes Auto	Baseline	Baseline	Baseline	Baseline	Baseline
6058	No		18631		Applicable	Information required in connection with certain plans of deferred compensation.		115-141	401 (a)(264)	301	N/A	N/A - Mere Clerical Changes to IRC					
6058	No		18631		Applicable	Information required in connection with certain plans of deferred compensation.		116-94	202	91	N/A	Yes Auto					
6058	No		18631		Applicable	Information required in connection with certain plans of deferred compensation.		117-328	106(c)	Use 2020-2022 Table	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
6059	No				N/A	Periodic report by actuary.		115-141	401(a)(265)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6061	No				N/A	Signing of returns and other documents.		116-25	2302	63	N/A	No					
6071	No				N/A	Time for filing returns and other documents.		114-113	201(a), (c)	240	N/A	No					
6072	No, standalone		18566, 18601		Applicable	Time for filing income tax returns.		114-41	2006(a)(1)	31	N/A	No					
6081	No, standalone		18567, 18604		Applicable	Extension of time for filing returns.		114-41	2006(c)(1)	31	N/A	No					
6091	No		18621		Applicable	Place for filing returns or other documents.		115-141	401(a)(266), (d)(1)(D)(viii)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6103	No; Stand alone		19542, 19572		Applicable	Confidentiality and disclosure of returns and return information.		114-94	32101(c)	411	N/A	No					
6103	No; Stand alone		19542, 19572		Applicable	Confidentiality and disclosure of returns and return information.		114-94	32102(d)	411	N/A	No					
6103	No; Stand alone		19542, 19572		Applicable	Confidentiality and disclosure of returns and return information.		114-113	403(a)	372	N/A	No					
6103	No; Stand alone		19542, 19572		Applicable	Confidentiality and disclosure of returns and return information.		114-184	2(a)-(b)(2)(B)	5	N/A	No					
6103	No; Stand alone		19542, 19572		Applicable	Confidentiality and disclosure of returns and return information.		115-141	401(a)(267)-(275)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6103	No; Stand alone		19542, 19572		Applicable	Confidentiality and disclosure of returns and return information.		116-25	2003(c)(1), (2)(A)	36	N/A	No					
6103	No; Stand alone		19542, 19572		Applicable	Confidentiality and disclosure of returns and return information.		116-25	2004(a), (b)	41	N/A	No					
6103	No; Stand alone		19542, 19572		Applicable	Confidentiality and disclosure of returns and return information.		116-25	1405(a)(a), (2)(A), (C)	29	N/A	No					
6103	No; Stand alone		19542, 19572		Applicable	Confidentiality and disclosure of returns and return information.		116-25	2202(a), (b)	59	N/A	No					
6103	No; Stand alone		19542, 19572		Applicable	Confidentiality and disclosure of returns and return information.		116-94	404	129	N/A	No					
6103	No; Stand alone		19542, 19572		Applicable	Confidentiality and disclosure of returns and return information.		116-136	3516(a)	Use 2020-2022 Table	N/A	No					
6103	No; Stand alone		19542, 19572		Applicable	Confidentiality and disclosure of returns and return information.		116-260	284(a)(1)-(3)	Use 2020-2022 Table	N/A	No					
6103	No; Stand alone		19542, 19572		Applicable	Confidentiality and disclosure of returns and return information.		116-260	283(b)(1)-(2)(B)	Use 2020-2022 Table	N/A	No					
6103	No; Stand alone		19542, 19572		Applicable	Confidentiality and disclosure of returns and return information.		116-260	102(b)(1)-(2)(B)	Use 2020-2022 Table	N/A	No					
6103	No; Stand alone		19542, 19572		Applicable	Confidentiality and disclosure of returns and return information.		116-260	103(a)(1)-(3)	Use 2020-2022 Table	N/A	No					
6104	No, standalone		19565		Applicable	Publicity of information required from certain exempt organizations and certain trusts.		116-25	3101(c)	71	N/A	No					
6108	No		19563		Applicable	Publication of statistics of income.		116-25	1301(b)(3)(A)	21	N/A	No					
6109	Yes w/modifications		18624		Applicable	Identifying numbers.		114-113	203(a)	247	N/A	No					
6109	Yes w/modifications		18624		Applicable	Identifying numbers.		115-141	101(g)(1)-(5)	181	N/A	No					
6109	Yes w/modifications		18624		Applicable	Identifying numbers.		115-141	401(a)(276)	301	N/A	Yes	N/A	N/A	N/A	N/A	N/A
6110	No				N/A	Public inspection of written determinations.		115-141	401(a)(325)(A)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6159	No; Stand alone		19008		Applicable	Agreements for payment of tax liability in installments.		115-123	41105(a)	101	N/A	No					
6167	No				N/A	Extension of time for payment of tax attributable to recovery of foreign expropriation losses.		114-41	2006(a)(2)(D)	31	N/A	No					
6201	No; Stand alone		19032, 19033, 19054		Applicable	Assessment authority.		115-141	203(b)	250	N/A	No					
6211	No; Stand alone		19043		Applicable	Definition of a deficiency.		115-97	13404(c)-(3)	209	N/A	No					
6211	No; Stand alone		19043		Applicable	Definition of a deficiency.		115-141	101(f)(17)	190	N/A	No unless there's some good reason					
6211	No; Stand alone		19043		Applicable	Definition of a deficiency.		115-141	106(a)	232	N/A	No					
6211	No; Stand alone		19043		Applicable	Definition of a deficiency.		115-141	201(c)(1)	237	N/A	No					
6211	No; Stand alone		19043		Applicable	Definition of a deficiency.		116-260	272(b)(1)	Use 2020-2022 Table	N/A	No					
6211	No; Stand alone		19043		Applicable	Definition of a deficiency.		116-136	2201(b)(1)	Use 2020-2022 Table	N/A	No					
6211	No; Stand alone		19043		Applicable	Definition of a deficiency.		117-2	9631(c)(1)	Use 2020-2022 Table	N/A	No					
6211	No; Stand alone		19043		Applicable	Definition of a deficiency.		117-2	9611(b)(4)(B)	Use 2020-2022 Table	N/A	No					
6211	No; Stand alone		19043		Applicable	Definition of a deficiency.		117-2	9601(c)(1)	Use 2020-2022 Table	N/A	No					
6211	No; Stand alone		19043		Applicable	Definition of a deficiency.		117-328	103	Use 2020-2022 Table	N/A	No					
6213	No; Stand alone		19041-19048, 19332-19334		Applicable	Restrictions applicable to deficiencies; petition to Tax Court.		114-113	208(b)	259	N/A	No					
6213	No; Stand alone		19041-19048, 19332-19334		Applicable	Restrictions applicable to deficiencies; petition to Tax Court.		114-113	203(e)	247	N/A	No					

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6213	No; Stand alone		19041-19048, 19332-19334		Applicable	Restrictions applicable to deficiencies; petition to Tax Court.		115-63	504	8	N/A	No					
6213	No; Stand alone		19041-19048, 19332-19334		Applicable	Restrictions applicable to deficiencies; petition to Tax Court.		115-123	20104	21	N/A	No					
6213	No; Stand alone		19041-19048, 19332-19334		Applicable	Restrictions applicable to deficiencies; petition to Tax Court.		115-141	401(a)(277),(278)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6213	No; Stand alone		19041-19048, 19332-19334		Applicable	Restrictions applicable to deficiencies; petition to Tax Court.		115-141	101(l)(18)	190	N/A	No					
6213	No; Stand alone		19041-19048, 19332-19334		Applicable	Restrictions applicable to deficiencies; petition to Tax Court.		116-94	204	237	N/A	No					
6213	No; Stand alone		19041-19048, 19332-19334		Applicable	Restrictions applicable to deficiencies; petition to Tax Court.		116-136	2201(b)(2)		N/A	No					
6213	No; Stand alone		19041-19048, 19332-19334		Applicable	Restrictions applicable to deficiencies; petition to Tax Court.		116-260	272(b)(2)		N/A	No					
6213	No; Stand alone		19041-19048, 19332-19334		Applicable	Restrictions applicable to deficiencies; petition to Tax Court.		116-260	211		N/A	No					
6213	No; Stand alone		19041-19048, 19332-19334		Applicable	Restrictions applicable to deficiencies; petition to Tax Court.		117-2	9626		N/A	No					
6213	No; Stand alone		19041-19048, 19332-19334		Applicable	Restrictions applicable to deficiencies; petition to Tax Court.		117-169	13301(f)(4)		N/A	No					
6213	No; Stand alone		19041-19048, 19332-19334		Applicable	Restrictions applicable to deficiencies; petition to Tax Court.		117-169	13401(j)(4)		N/A	No					
6213	No; Stand alone		19041-19048, 19332-19334		Applicable	Restrictions applicable to deficiencies; petition to Tax Court.		117-169	13402(c)		N/A	No					
6213	No; Stand alone		19041-19048, 19332-19334		Applicable	Restrictions applicable to deficiencies; petition to Tax Court.		117-169	13403(b)(2)		N/A	No					
6215	No				N/A	Assessment of deficiency found by Tax Court.		115-141	401(b)(46)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6221	No, but an election under this section, as in effect Jan. 1, 2018, is applicable for CA purposes		18622, 18622.5		Applicable	Determination at partnership level.		114-74	1101(c)(1)	50	N/A	No - defer to the standalone from SB 274	N/A	N/A	N/A	N/A	N/A
6221	No, but an election under this section, as in effect Jan. 1, 2018, is applicable for CA purposes		18622, 18622.5		Applicable	Determination at partnership level.		115-141	201(c)(2)	237	N/A	No - defer to the standalone from SB 274	N/A	N/A	N/A	N/A	N/A
6222	No, standalone		18622.5		Applicable	Partner's return must be consistent with partnership return.		114-74	1101	50	N/A	No - defer to the standalone from SB 274	N/A	N/A	N/A	N/A	N/A
6222	No, standalone		18622.5		Applicable	Partner's return must be consistent with partnership return.		115-141	201(c)(3)	237	N/A	No - defer to the standalone from SB 274	N/A	N/A	N/A	N/A	N/A
6223	No, standalone		18622.5		Applicable	Designation of partnership representative.		114-74	1101(c)(1)	50	N/A	No - defer to the standalone from SB 274	N/A	N/A	N/A	N/A	N/A
6225	No, but an election under this section, as in effect Jan. 1, 2018, is applicable for CA purposes		18622.5		Applicable	Partnership adjustment by Secretary.		114-74	1101	50	N/A	No - defer to the standalone from SB 274	N/A	N/A	N/A	N/A	N/A
6225	No, but an election under this section, as in effect Jan. 1, 2018, is applicable for CA purposes		18622.5		Applicable	Partnership adjustment by Secretary.		114-113	411(a)	395	N/A	No - defer to the standalone from SB 274	N/A	N/A	N/A	N/A	N/A
6225	No, but an election under this section, as in effect Jan. 1, 2018, is applicable for CA purposes		18622.5		Applicable	Partnership adjustment by Secretary.		115-141	202	245	N/A	No - defer to the standalone from SB 274	N/A	N/A	N/A	N/A	N/A
6225	No, but an election under this section, as in effect Jan. 1, 2018, is applicable for CA purposes		18622.5		Applicable	Partnership adjustment by Secretary.		115-141	203(a)	250	N/A	No - defer to the standalone from SB 274	N/A	N/A	N/A	N/A	N/A
6225	No, but an election under this section, as in effect Jan. 1, 2018, is applicable for CA purposes		18622.5		Applicable	Partnership adjustment by Secretary.		115-141	206(b), (p)(1)	270	N/A	No - defer to the standalone from SB 274	N/A	N/A	N/A	N/A	N/A
6226	No, but an election under this section, as in effect Jan. 1, 2018, is applicable for CA purposes		18622.5		Applicable	Alternative to payment of imputed underpayment by partnership.		114-74	1101(c)(1)	50	N/A	No - defer to the standalone from SB 274	N/A	N/A	N/A	N/A	N/A
6226	No, but an election under this section, as in effect Jan. 1, 2018, is applicable for CA purposes		18622.5		Applicable	Alternative to payment of imputed underpayment by partnership.		114-113	411(b)(1)	395	N/A	No - defer to the standalone from SB 274	N/A	N/A	N/A	N/A	N/A
6226	No, but an election under this section, as in effect Jan. 1, 2018, is applicable for CA purposes		18622.5		Applicable	Alternative to payment of imputed underpayment by partnership.		115-141	201(c)(4)	237	N/A	No - defer to the standalone from SB 274	N/A	N/A	N/A	N/A	N/A
6226	No, but an election under this section, as in effect Jan. 1, 2018, is applicable for CA purposes		18622.5		Applicable	Alternative to payment of imputed underpayment by partnership.		115-141	204	260	N/A	No - defer to the standalone from SB 274	N/A	N/A	N/A	N/A	N/A
6226	No, but an election under this section, as in effect Jan. 1, 2018, is applicable for CA purposes		18622.5		Applicable	Alternative to payment of imputed underpayment by partnership.		115-141	206(d), (e)	270	N/A	No - defer to the standalone from SB 274	N/A	N/A	N/A	N/A	N/A
6227	No, but an election under this section, as in effect Jan. 1, 2018, is applicable for CA purposes		18622.5		Applicable	Administrative adjustment request by partnership.		114-74	1101(c)(1)	50	SB 274/Ch. 729/Stats. 2018	No - defer to the standalone from SB 274	N/A	N/A	N/A	N/A	N/A
6227	No, but an election under this section, as in effect Jan. 1, 2018, is applicable for CA purposes		18622.5		Applicable	Administrative adjustment request by partnership.		115-141	201(c)(5), 206(f), (p)(2), (3)	270	N/A	No - defer to the standalone from SB 274	N/A	N/A	N/A	N/A	N/A
6227	No, but an election under this section, as in effect Jan. 1, 2018, is applicable for CA purposes		18622.5		Applicable	Administrative adjustment request by partnership.		115-141	201(c)(5)	237	N/A	No - defer to the standalone from SB 274	N/A	N/A	N/A	N/A	N/A
6231	No		18622.5		Applicable	Notice of proceedings and adjustment.		114-74	1101(c)(1)	50	N/A	No - defer to the standalone from SB 274	N/A	N/A	N/A	N/A	N/A

IRC	RTC Conforms to IRC Yes= as of 1/1/2015	RTC - PITL	RTC- AFITL	RTC - CTL	RTC - N/A	IRC Subject	Expire in 2025 (TCJA PL 115-97)	Public Law (PL) #	PL Section #	Page # in FTB's SOFITC Report (2015-2019)	CA Bill#/Chapter/Statute	Senate R&T Conform Decisions: (Yes or No)	Rev. Impact 2025-26	Rev. Impact 2026-27	Rev. Impact 2027-28	Rev. Impact 2028-29	Rev. Impact 2029-30
6231	No		18622.5		Applicable	Notice of proceedings and adjustment.		115-141	206(h)	270	N/A	No					
6231	No		18622.5		Applicable	Notice of proceedings and adjustment.		115-141	201(c)(6)	237	N/A	No					
6232	No		18622.5		Applicable	Assessment, collection, and payment.		114-74	1101(c)(1)	50	N/A	No					
6232	No		18622.5		Applicable	Assessment, collection, and payment.		115-141	205(a)	266	N/A	No					
6232	No		18622.5		Applicable	Assessment, collection, and payment.		115-141	206(g), (p)(4)-(6)	270	N/A	No					
6233	No		18622.5		Applicable	Interest and penalties.		114-74	1101(c)(1)	50	N/A	No					
6233	No		18622.5		Applicable	Interest and penalties.		115-141	206(i)	270	N/A	No					
6234	No				N/A	Judicial review of partnership adjustment.		114-74	1101(c)(1)	50	N/A	Yes?					
6234	No				N/A	Judicial review of partnership adjustment.		114-113	411(b)(2), (3)	395	N/A	Yes					
6234	No				N/A	Judicial review of partnership adjustment.		115-141	201(c)(7)	237	N/A	Yes					
6234	No				N/A	Judicial review of partnership adjustment.		115-141	206(j)	270	N/A	No					
6235	No, standalone	19057, 19066	18622.5		Applicable	Period of limitations on making adjustments.		114-74	1101(c)(1)	50	N/A	Yes					
6235	No, standalone	19057, 19066	18622.5		Applicable	Period of limitations on making adjustments.		114-113	411(c)	395	N/A	Yes					
6235	No, standalone	19057, 19066	18622.5		Applicable	Period of limitations on making adjustments.		115-141	206(k)	270	N/A	No					
6241	No, but an election under this section, as in effect Jan. 1, 2018, is applicable for CA purposes		1825		Applicable	Definitions and special rules.		114-74	1101(c)(1)	50	N/A	No					
6241	No, but an election under this section, as in effect Jan. 1, 2018, is applicable for CA purposes		18625		Applicable	Definitions and special rules.		115-141	201(a),(b)(1)	237	N/A	No					
6241	No, but an election under this section, as in effect Jan. 1, 2018, is applicable for CA purposes		18625		Applicable	Definitions and special rules.		115-141	206(c), (l), (m), (p)(7)	270	N/A	No					
6302	No; Stand alone		19011		Applicable	Mode or time of collection.		115-141	401(a)(279)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6306	No, Stand alone		19376, 19377		Applicable	Qualified tax collection contracts.		114-94	32102(a)-(c), (e), (f)(1)	411	N/A	No					
6306	No, Stand alone		19376, 19377		Applicable	Qualified tax collection contracts.		114-94	32103(a)	411	N/A	No					
6306	No, Stand alone		19376, 19377		Applicable	Qualified tax collection contracts.		115-141	401(a)(351)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6306	No, Stand alone		19376, 19377		Applicable	Qualified tax collection contracts.		116-25	1205(a)-(c)	79	N/A	No					
6307	No				N/A	Special compliance personnel program account.		114-94	32103(b)	411	N/A	No					
6307	No				N/A	Special compliance personnel program account.		116-25	1205(d)	411	N/A	No					
6311	No; Stand alone		19222		Applicable	Payment of tax by commercially acceptable means.		115-141	401(a)(280)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6330	No, standalone		21015.5		Applicable	Notice and opportunity for hearing before levy.		115-141	401(a)(281), (282)	301	N/A	N/A - Mere Clerical Changes to IRC					
6334	No				N/A	Property exempt from levy.		115-141	401(a)(283)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6342	No				N/A	Application of proceeds of levy.		115-141	401(a)(284)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6343	No; Stand alone		21016, 21018		Applicable	Authority to release levy and return property.		115-123	41104(a)	99	N/A	No					
6401	No, stand alone		19354, 19314		Applicable	Amounts treated as overpayments.		115-97	13404(c)(4)	209	N/A	No					
6402	No; stand alone		19301, 19302, 19314, 19340, 19362, 19363, 19368, 19411, 19291		Applicable	Authority to make credits or refunds.		114-113	201(b)	240	N/A	No					
6402	No; stand alone		19301, 19302, 19314, 19340, 19362, 19363, 19368, 19411, 19291		Applicable	Authority to make credits or refunds.		115-141	401(a)(285)-(287)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6402	No; stand alone		19301, 19302, 19314, 19340, 19362, 19363, 19368, 19411, 19291		Applicable	Authority to make credits or refunds.		116-25	1407	33	N/A	No					
6402	No; stand alone		19301, 19302, 19314, 19340, 19362, 19363, 19368, 19411, 19291		Applicable	Authority to make credits or refunds.		117-58	80604	Use 2020-2022 Table	N/A	No					
6402	No; stand alone		19301, 19302, 19314, 19340, 19362, 19363, 19368, 19411, 19291		Applicable	Authority to make credits or refunds.		117-2	9501	Use 2020-2022 Table	N/A	No					
6402	No; stand alone		19301, 19302, 19314, 19340, 19362, 19363, 19368, 19411, 19291		Applicable	Authority to make credits or refunds.		117-2	9651	Use 2020-2022 Table	N/A	No					
6404	No; stand alone		19104, 19109		Applicable	Abatements.		114-113	421(a)	399	N/A	No					
6404	No; stand alone		19104, 19109		Applicable	Abatements.		115-141	401(a)(288)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6413	No				N/A	Special rules applicable to certain employment taxes.		117-2	9501	Use 2020-2022 Table	N/A	Yes					
6413	No				N/A	Special rules applicable to certain employment taxes.		117-2	9651	Use 2020-2022 Table	N/A	No					
6413	No				N/A	Special rules applicable to certain employment taxes.		117-58	80604	Use 2020-2022 Table	N/A	No					
6417	No				N/A	Elective payment of applicable credits.		117-169	13801(g)	Use 2020-2022 Table	N/A	No					
6418	No				N/A	Transfer of certain credits.		117-169	13801(b)	Use 2020-2022 Table	N/A	No					
6420	No				N/A	Gasoline used on farms.		115-141	401(a)(289)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6421	No				N/A	Gasoline used for certain nonhighway purposes, used by local transit systems, or sold for certain exempt purposes.		115-141	401(a)(290)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6422	No				N/A	Cross references.		114-74	1101(f)(2)	50	N/A	No					
6422	No				N/A	Cross references.		115-141	401(a)(292)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A

IRC	RTC Conforms to IRC Yes= as of 1/1/2015	RTC - PITL	RTC- AFITL	RTC - CTL	RTC - N/A	IRC Subject	Expire in 2025 (TCJA PL 115-97)	Public Law (PL) #	PL Section #	Page # in FTB's SOFITC Report (2015-2019)	CA Bill#/Chapter/Statute	Senate R&T Conform Decisions: (Yes or No)	Rev. Impact 2025-26	Rev. Impact 2026-27	Rev. Impact 2027-28	Rev. Impact 2028-29	Rev. Impact 2029-30
6425	No, stand alone		19362, 19363, 19364, 19365		Applicable	Adjustment of overpayment of estimated income tax by corporation.		114-41	2006(a)(2)(E)	31	N/A	No					
6425	No, stand alone		19362, 19363, 19364, 19365		Applicable	Adjustment of overpayment of estimated income tax by corporation.		115-97	12001(b)(17)	107	N/A	No					
6425	No, stand alone		19362, 19363, 19364, 19365		Applicable	Adjustment of overpayment of estimated income tax by corporation.		115-97	13001(b)(2)(P)	116	N/A	No					
6425	No, stand alone		19362, 19363, 19364, 19365		Applicable	Adjustment of overpayment of estimated income tax by corporation.		115-97	14401(d)(3)	433	N/A	No					
6425	No, stand alone		19362, 19363, 19364, 19365		Applicable	Adjustment of overpayment of estimated income tax by corporation.		115-141	401(a)(293)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6425	No, stand alone		19362, 19363, 19364, 19365		Applicable	Adjustment of overpayment of estimated income tax by corporation.		117-169	10101(a)(4)(F)	Use 2020-2022 Table	N/A	Yes					
6426	No				N/A	Credit for alcohol fuel, biodiesel, and alternative fuel mixtures.		115-123	40407(b)(1)	69	N/A	No					
6426	No				N/A	Credit for alcohol fuel, biodiesel, and alternative fuel mixtures.		115-123	40415(a)(1)	89	N/A	No					
6426	No				N/A	Credit for alcohol fuel, biodiesel, and alternative fuel mixtures.		115-141	401(a)(294)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6426	No				N/A	Credit for alcohol fuel, biodiesel, and alternative fuel mixtures.		116-260	147(a)	Use 2020-2022 Table	N/A	No					
6426	No				N/A	Credit for alcohol fuel, biodiesel, and alternative fuel mixtures.		117-169	13201(b)(1), (c), (d)	Use 2020-2022 Table	N/A	No					
6426	No				N/A	Credit for alcohol fuel, biodiesel, and alternative fuel mixtures.		117-169	13203(d)(1), (2)(A)	Use 2020-2022 Table	N/A	No					
6426	No				N/A	Credit for alcohol fuel, biodiesel, and alternative fuel mixtures.		117-169	13204(d)(1), (2)	Use 2020-2022 Table	N/A	No					
6427	No				N/A	Fuels not used for taxable purposes.		115-123	40407(b)(2)	69	N/A	No					
6427	No				N/A	Fuels not used for taxable purposes.		115-123	40415(a)(2)	89	N/A	No					
6427	No				N/A	Fuels not used for taxable purposes.		116-260	147(b)	Use 2020-2022 Table	N/A	No					
6427	No				N/A	Fuels not used for taxable purposes.		117-169	13201(b)(2), (e)	Use 2020-2022 Table	N/A	No					
6427	No				N/A	Fuels not used for taxable purposes.		117-169	13203(d)(2)(B)	Use 2020-2022 Table	N/A	No					
6428	No				N/A	2020 recovery rebates for individuals.		116-136	2201(a)	Use 2020-2022 Table	N/A	No					
6428	No				N/A	2020 recovery rebates for individuals.		116-260	273(a)	Use 2020-2022 Table	N/A	No					
6428A.	No				N/A	Additional 2020 recovery rebates for individuals.		116-260	272(a)	Use 2020-2022 Table	N/A	No					
6428B.	No				N/A	2021 recovery rebates to individuals.		117-2	9601(a)	Use 2020-2022 Table	N/A	No					
6433	No				N/A	Saver's Match.		117-328	103(a)	Use 2020-2022 Table	N/A	No					
6501	No, stand alone		19057, 19058, 19059, 19061, 19063, 19065, 19066.5, 19067		Applicable	Limitations on assessment and collection.		114-27	407(e)	9	N/A	No					
6501	No, stand alone		19057, 19058, 19059, 19061, 19063, 19065, 19066.5, 19067		Applicable	Limitations on assessment and collection.		114-41	2005(a)	28	N/A	Yes					
6501	No, stand alone		19057, 19058, 19059, 19061, 19063, 19065, 19066.5, 19067		Applicable	Limitations on assessment and collection.		114-74	1101(f)(3)	50	N/A	No	N/A	N/A	N/A	N/A	N/A
6501	No, stand alone		19057, 19058, 19059, 19061, 19063, 19065, 19066.5, 19067		Applicable	Limitations on assessment and collection.		115-97	13403(d)(2)	208	N/A	No					
6501	No, stand alone		19057, 19058, 19059, 19061, 19063, 19065, 19066.5, 19067		Applicable	Limitations on assessment and collection.		115-141	201(b)	237	N/A	No					
6501	No, stand alone		19057, 19058, 19059, 19061, 19063, 19065, 19066.5, 19067		Applicable	Limitations on assessment and collection.		115-141	205(b)(2)	266	N/A	No					
6501	No, stand alone		19057, 19058, 19059, 19061, 19063, 19065, 19066.5, 19067		Applicable	Limitations on assessment and collection.		115-141	401(a)(295)	301	N/A	N/A - Mere Clerical Changes to IRC					
6501	No, stand alone		19057, 19058, 19059, 19061, 19063, 19065, 19066.5, 19067		Applicable	Limitations on assessment and collection.		117-169	13401(i)(5)	Use 2020-2022 Table	N/A	No					
6501	No, stand alone		19057, 19058, 19059, 19061, 19063, 19065, 19066.5, 19067		Applicable	Limitations on assessment and collection.		117-328	313(a)	Use 2020-2022 Table	N/A	No					
6503	No, stand alone		19255		Applicable	Suspension of running of period of limitation.		114-74	1101(f)(4)	50	N/A	No					
6503	No, stand alone		19255		Applicable	Suspension of running of period of limitation.		115-141	401(a)(296)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6503	No, stand alone		19255		Applicable	Suspension of running of period of limitation.		116-25	1207(a)-(c)	13	N/A	No					
6504	No				N/A	Cross references.		114-74	1101(f)(5)	50	N/A	No					
6511	No, stand alone		19306, 19307, 19308, 19309, 19312, 19314, 19311		Applicable	Limitations on credit or refund.		114-74	1101	50	N/A	No					

IRC	RTC Conforms to IRC Yes= as of 1/1/2015	RTC - PITL	RTC- AFITL	RTC - CTL	RTC - N/A	IRC Subject	Expire in 2025 (TCJA PL 115-97)	Public Law (PL) #	PL Section #	Page # in FTB's SOFITC Report (2015-2019)	CA Bill#/Chapter/Statute	Senate R&T Conform Decisions: (Yes or No)	Rev. Impact 2025-26	Rev. Impact 2026-27	Rev. Impact 2027-28	Rev. Impact 2028-29	Rev. Impact 2029-30
6511	No, stand alone		19306, 19307, 19308, 19309, 19312, 19314, 19311		Applicable	Limitations on credit or refund.		114-292	3	19	N/A	No					
6512	No				N/A	Limitations in case of petition to Tax Court.		114-74	1101(f)(7)	50	N/A	No					
6532	No; stand alone		19371- 19378, 19381, 19384, 19385		Applicable	Periods of limitation on suits.		115-97	11071(b)	103	N/A	No					
6601	No, stand alone	17088.3	19101, 19142	23802, 24272.5	Applicable	Interest on underpayment, nonpayment, or extensions of time for payment, of tax		114-74	1101(f)(9)	50	N/A						
6603	Yes, with modifications		19041.5		Applicable	Deposits made to suspend running of interest on potential underpayments, etc.		116-25	1001(b)(1)(D)	3	N/A	No					
6612	No				N/A	Cross references.		115-141	401(a)(297)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6621	Yes with modifications		19521		Applicable	Determination of rate of interest.		116-25	1001(b)(1)(E)	3	N/A	No					
6651	No; stand alone	17088.3	19131, 19132.5	24272.5	Applicable	Failure to file tax return or to pay tax.		114-125	921(a), (b)	3	N/A	No - S/O					
6651	No; stand alone	17088.3	19131, 19132.5	24272.5	Applicable	Failure to file tax return or to pay tax.		115-141	401(a)(299)(A)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6651	No; stand alone	17088.3	19131, 19132.5	24272.5	Applicable	Failure to file tax return or to pay tax.		115-141	105(a)	224	N/A	No	N/A	N/A	N/A	N/A	N/A
6651	No; stand alone	17088.3	19131, 19132.5	24272.5	Applicable	Failure to file tax return or to pay tax.		115-141	206(n)(1)	270	N/A	No					
6651	No; stand alone	17088.3	19131, 19132.5	24272.5	Applicable	Failure to file tax return or to pay tax.		116-25	3201(a), (b)	76	N/A	No					
6651	No; stand alone	17088.3	19131, 19132.5	24272.5	Applicable	Failure to file tax return or to pay tax.		116-94	402(a), (b)	125	N/A	No					
6652	No; stand alone		18631, 19141		Applicable	Failure to file certain information returns, registration statements, etc.		114-113	405(c)	381	N/A	No					
6652	No; stand alone		18631, 19141		Applicable	Failure to file certain information returns, registration statements, etc.		114-255	18001(a)(5)	12	N/A	Yes					
6652	No; stand alone		18631, 19141		Applicable	Failure to file certain information returns, registration statements, etc.		115-97	11002(d)(1)(LL)	22	N/A	No					
6652	No; stand alone		18631, 19141		Applicable	Failure to file certain information returns, registration statements, etc.		115-97	13603	270	N/A	No					
6652	No; stand alone		18631, 19141		Applicable	Failure to file certain information returns, registration statements, etc.		115-141	401(a)(299)(B), (300)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6652	No; stand alone		18631, 19141		Applicable	Failure to file certain information returns, registration statements, etc.		116-94	403(a)-(c)	126	N/A	No					
6652	No; stand alone		18631, 19141		Applicable	Failure to file certain information returns, registration statements, etc.		116-94	403(a)-(c)	126	N/A	No					
6654	Yes with modifications		19136, 19136.1, 19136.2, 19136.3, 19136.5, 19136.7		Applicable	Failure by individual to pay estimated income tax.		115-141	401(a)(301), (302), (b)(48), (49), (d)(1)(D)(xix)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6654	Yes with modifications		19136, 19136.1, 19136.2, 19136.3, 19136.5, 19136.7		Applicable	Failure by individual to pay estimated income tax.		116-136	2302	Use 2020-2022 Table	N/A	No					
6655	No, stand alone		19025, 19142, 19144, 19145, 19147, 19148, 19161		Applicable	Failure by corporation to pay estimated income tax.		114-41	2006(a)(2)(f), (G)	31	N/A	No - S/O					
6655	No, stand alone		19025, 19142, 19144, 19145, 19147, 19148, 19161		Applicable	Failure by corporation to pay estimated income tax.		115-97	12001(b)(18), (19)	107	N/A	No					
6655	No, stand alone		19025, 19142, 19144, 19145, 19147, 19148, 19161		Applicable	Failure by corporation to pay estimated income tax.		115-97	13001(b)(2)(P)	116	N/A	No					
6655	No, stand alone		19025, 19142, 19144, 19145, 19147, 19148, 19161		Applicable	Failure by corporation to pay estimated income tax.		115-97	14401(d)(4)	433	N/A	No					
6655	No, stand alone		19025, 19142, 19144, 19145, 19147, 19148, 19161		Applicable	Failure by corporation to pay estimated income tax.		115-123	41118	127	N/A	No					
6655	No, stand alone		19025, 19142, 19144, 19145, 19147, 19148, 19161		Applicable	Failure by corporation to pay estimated income tax.		115-141	401(d)(1)(D)(xx)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6655	No, stand alone		19025, 19142, 19144, 19145, 19147, 19148, 19161		Applicable	Failure by corporation to pay estimated income tax.		117-169	10101(a)(4)(G), (H)	Use 2020-2022 Table	N/A	No					
6656	No		18668		Applicable	Failure to make deposit of taxes.		117-2	9501	Use 2020-2022 Table	N/A	No					
6662	Yes with modifications		19164, 19164.1		Applicable	Imposition of accuracy-related penalty on underpayments.		114-41	2004(c)(1), (2)	25	N/A	Yes					
6662	Yes with modifications		19164, 19164.1		Applicable	Imposition of accuracy-related penalty on underpayments.		115-97	11011(c)	23	N/A	Yes	N/A	N/A	N/A	N/A	N/A
6662	Yes with modifications		19164, 19164.1		Applicable	Imposition of accuracy-related penalty on underpayments.		115-141	101(a)(2)(A)	132	N/A	No					
6662	Yes with modifications		19164, 19164.1		Applicable	Imposition of accuracy-related penalty on underpayments.		115-141	104(a)	219	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
6662	Yes with modifications		19164, 19164.1		Applicable	Imposition of accuracy-related penalty on underpayments.		115-141	401(a)(303), (304)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6662	Yes with modifications		19164, 19164.1		Applicable	Imposition of accuracy-related penalty on underpayments.		116-260	212(b)(1), (2)	Use 2020-2022 Table	N/A	Yes					
6662	Yes with modifications		19164, 19164.1		Applicable	Imposition of accuracy-related penalty on underpayments.		117-328	605(a)(2)(A), (B)	Use 2020-2022 Table	N/A	Yes	N/A	N/A	N/A	N/A	N/A
6664	Yes, with modification		19116, 19164, 19166, 19752		Applicable	Definitions and special rules.		114-113	209(a)	263	N/A	Yes					

IRC	RTC Conforms to IRC Yes= as of 1/1/2015	RTC - PITL	RTC- AFITL	RTC - CTL	RTC - N/A	IRC Subject	Expire in 2025 (TCJA PL 115-97)	Public Law (PL) #	PL Section #	Page # in FTB's SOFITC Report (2015-2019)	CA Bill#/Chapter/Statute	Senate R&T Conform Decisions: (Yes or No)	Rev. Impact 2025-26	Rev. Impact 2026-27	Rev. Impact 2027-28	Rev. Impact 2028-29	Rev. Impact 2029-30
6664	Yes, with modification		19116, 19164, 19166, 19752		Applicable	Definitions and special rules.		115-141	101k	188	N/A	Yes	N/A	N/A	N/A	N/A	N/A
6664	Yes, with modification		19116, 19164, 19166, 19752		Applicable	Definitions and special rules.		117-328	605(a)(2)(C)	Use 2020-2022 Table	SB 167 (Ch. 34, Stats 2024)	No - defer to Governor's proposal	N/A	N/A	N/A	N/A	N/A
6672	No, stand alone		19713		Applicable	Failure to collect and pay over tax, or attempt to evade or defeat tax.		115-141	401(a)(325)(D)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6676	No, stand alone		19411		Applicable	Erroneous claim for refund or credit.		114-113	209(b), (c)	263	N/A	No					
6676	No, stand alone		19411		Applicable	Erroneous claim for refund or credit.		115-141	101k	188	N/A						
6676	No, stand alone		19411		Applicable	Erroneous claim for refund or credit.		115-141	401(a)(305)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6679	No, standalone		19135		Applicable	Failure to file returns, etc., with respect to foreign corporations or foreign partnerships.		115-141	401(a)(308)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6694	No, standalone referencing IRC 6694		19166		Applicable	Understatement of taxpayer's liability by tax return preparer.		114-113	210(a)	266	N/A	Yes					
6695	Yes with modifications		19167		Applicable	Other assessable penalties with respect to the preparation of tax returns for other persons.		114-113	207(a)	254	N/A	No					
6695	Yes with modifications		19167		Applicable	Other assessable penalties with respect to the preparation of tax returns for other persons.		115-97	11001(b)	13	N/A	Yes					
6695	Yes with modifications		19167		Applicable	Other assessable penalties with respect to the preparation of tax returns for other persons.		115-141	401(a)(299)(C), (309), (310)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6695	Yes with modifications		19167		Applicable	Other assessable penalties with respect to the preparation of tax returns for other persons.		115-141	105(b)	223	N/A	No					
6696	No				N/A	Rules applicable with respect to sections 6694, 6695, and 6695A.		115-141	206(n)(3)	270	N/A	No					
6696	No				N/A	Rules applicable with respect to sections 6694, 6695, and 6695A.		115-141	401(a)(311), (312)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6698	No; stand alone		19172		Applicable	Failure to file partnership return.		115-97	11002(d)(1)(NN)	22	N/A	No					
6698	No; stand alone		19172		Applicable	Failure to file partnership return.		115-141	401(a)(299)(D), (313)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6698	No; stand alone		19172		Applicable	Failure to file partnership return.		115-141	206(n)(2)	270	N/A	No					
6698	No; stand alone		19172		Applicable	Failure to file partnership return.		115-141	105(d)	223	N/A	No					
6699	No; stand alone		19172.5		Applicable	Failure to file S corporation return.		115-97	11002(d)(1)(OO)	22	N/A	No					
6699	No; stand alone		19172.5		Applicable	Failure to file S corporation return.		115-141	401(a)(299)(E)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6699	No; stand alone		19172.5		Applicable	Failure to file S corporation return.		115-141	105(e)	223	N/A	No					
6700	Yes		19177		Applicable	Promoting abusive tax shelters, etc.		115-141	401(a)(314)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6702	Yes with modifications		19179, 19443		Applicable	Frivolous tax submissions.		115-141	206(n)(4)	270	N/A	Yes	N/A	N/A	N/A	N/A	N/A
6713	No; stand alone		19720, 19721		Applicable	Disclosure or use of information by preparers of returns.		116-25	2009(a)	50	N/A	No					
6720C.	No				N/A	Penalty for failure to notify health plan of cessation of eligibility for continuation coverage premium assistance.		117-2	9501	Use 2020-2022 Table	N/A	No					
6721	Yes with modifications		18631.7, 19183		Applicable	Failure to file correct information returns.		114-27	806(a)-(d)	18	N/A	Yes	va	va	va	va	va
6721	Yes with modifications		18631.7, 19183		Applicable	Failure to file correct information returns.		114-113	202(a), (d)	244	N/A	Yes	va	va	va	va	va
6721	Yes with modifications		18631.7, 19183		Applicable	Failure to file correct information returns.		115-141	101(f)(2)	178	N/A	Yes	va	va	va	va	va
6721	Yes with modifications		18631.7, 19183		Applicable	Failure to file correct information returns.		115-141	105(f)	230	N/A	Yes	N/A	N/A	N/A	N/A	N/A
6721	Yes with modifications		18631.7, 19183		Applicable	Failure to file correct information returns.		115-141	401(a)(299)(F)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6722	Yes		19183		Applicable	Failure to furnish correct payee statements.		114-27	806(a)-(d)	18	N/A	Yes	va	va	va	va	va
6722	Yes		19183		Applicable	Failure to furnish correct payee statements.		114-113	202(b)	244	N/A	Yes	va	va	va	va	va
6722	Yes		19183		Applicable	Failure to furnish correct payee statements.		115-97	11002(d)(1)(OO)	22	N/A	Yes					
6722	Yes		19183		Applicable	Failure to furnish correct payee statements.		115-141	101(f)(1)	178	N/A	Yes	va	va	va	va	va
6722	Yes		19183		Applicable	Failure to furnish correct payee statements.		115-141	105(f)	230	N/A	Yes	N/A	N/A	N/A	N/A	N/A
6722	Yes		19183		Applicable	Failure to furnish correct payee statements.		115-141	401(a)(299)(G)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6724	Yes with modifications		18631.7, 19183		Applicable	Waiver; definitions and special rules.		114-27	805(a)	16	N/A	Yes to penalty/No to AOTC					
6724	Yes with modifications		18631.7, 19183		Applicable	Waiver; definitions and special rules.		114-41	2004(b)(2)	25	N/A	Yes					
6724	Yes with modifications		18631.7, 19183		Applicable	Waiver; definitions and special rules.		115-97	11051(b)(2)(C)	92	N/A	Yes					
6724	Yes with modifications		18631.7, 19183		Applicable	Waiver; definitions and special rules.		115-97	13520(c)(1)(A), (B)	239	N/A	Yes					
6724	Yes with modifications		18631.7, 19183		Applicable	Waiver; definitions and special rules.		115-141	206(o)	270	N/A	Yes	N/A	N/A	N/A	N/A	N/A
6724	Yes with modifications		18631.7, 19183		Applicable	Waiver; definitions and special rules.		115-141	401(a)(315)-(320)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
6724	Yes with modifications		18631.7, 19183		Applicable	Waiver; definitions and special rules.		116-25	2301(d)	60	N/A	No					
6724	Yes with modifications		18631.7, 19183		Applicable	Waiver; definitions and special rules.		117-58	80603(b)(2)(B)	Use 2020-2022 Table	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
6724	Yes with modifications		18631.7, 19183		Applicable	Waiver; definitions and special rules.		117-328	323(c)	Use 2020-2022 Table	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
6724	Yes with modifications		18631.7, 19183		Applicable	Waiver; definitions and special rules.		117-328	334(d)(2)	Use 2020-2022 Table	N/A	Yes					
6751	No, standalone		19187		Applicable	Procedural requirements.		116-260	212(b)(3)	Use 2020-2022 Table	N/A	No					
6751	No, standalone		19187		Applicable	Procedural requirements.		117-328	605(a)(2)(D)	Use 2020-2022 Table	SB 167 (Ch. 34, Stats 2024)	Defer to Governor's proposal	N/A	N/A	N/A	N/A	N/A
7508	Yes with modifications		18571, 18570		Applicable	Time for performing certain acts postponed by reason of service in combat zone or contingency operation.		114-94	32101 (d)	411	N/A	N/A					
7508	Yes with modifications		18571, 18570		Applicable	Time for performing certain acts postponed by reason of service in combat zone or contingency operation.		114-113	309 (a)	292	N/A	Yes	va	va	va	va	va
7508	Yes with modifications		18571, 18570		Applicable	Time for performing certain acts postponed by reason of service in combat zone or contingency operation.		117-58	80502 (a)	Use 2020-2022 Table	N/A	Yes	N/A	N/A	N/A	N/A	N/A
7508A.	Yes with modifications		18572		Applicable	Authority to postpone certain deadlines by reason of Federally declared disaster, significant fire, or terrorist or military actions.		115-141	401 (b)(10)(B)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A

IRC	RTC Conforms to IRC Yes= as of 1/1/2015	RTC - PITL	RTC- AFITL	RTC - CTL	RTC - N/A	IRC Subject	Expire in 2025 (TCJA PL 115-97)	Public Law (PL) #	PL Section #	Page # in FTB's SOFITC Report (2015-2019)	CA Bill#/Chapter/Statute	Senate R&T Conform Decisions: (Yes or No)	Rev. Impact 2025-26	Rev. Impact 2026-27	Rev. Impact 2027-28	Rev. Impact 2028-29	Rev. Impact 2029-30
7508A.	Yes with modifications		18572		Applicable	Authority to postpone certain deadlines by reason of Federally declared disaster, significant fire, or terrorist or military actions.		116-94	205(a)	242	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
7508A.	Yes with modifications		18572		Applicable	Authority to postpone certain deadlines by reason of Federally declared disaster, significant fire, or terrorist or military actions.		117-58	80501(a)	Use 2020-2022 Table	N/A	Yes	\a	\a	\a	\a	\a
7508A.	Yes with modifications		18572		Applicable	Authority to postpone certain deadlines by reason of Federally declared disaster, significant fire, or terrorist or military actions.		117-58	80504(a)(b)(1)	Use 2020-2022 Table	N/A	Yes	\a	\a	\a	\a	\a
7518	Yes with modifications	17088.3		24272.5	Applicable	Tax incentives relating to merchant marine capital construction funds.		115-97	13001(b)(2)(Q), (7)	116	N/A	No					
7518	Yes with modifications	17088.3		24272.5	Applicable	Tax incentives relating to merchant marine capital construction funds.		115-141	401(a)(352)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
7527	No				N/A	Advance payment of credit for health insurance costs of eligible individuals.		117-2	9501	Use 2020-2022 Table	N/A	Yes					
7527A.	No				N/A	Advance payment of child tax credit.		117-2	9611(c)(1)	Use 2020-2022 Table	N/A	No					
7529	No				N/A	Notification of suspected identity theft.		116-25	2007(d)	46	N/A	No					
7602	No; Stand alone		19504, 19504.7		Applicable	Examination of books and witnesses.		116-25	1206(a)	12	N/A	No					
7602	No; Stand alone		19504, 19504.7		Applicable	Examination of books and witnesses.		116-25	1208(a)	16	N/A	No					
7609	No; Stand alone		19064, 19504, 19504.5, 19504.7		Applicable	Special procedures for third-party summonses.		116-25	1204(a)	10	N/A	No					
7623	No; Stand alone		19525		Applicable	Expenses of detection of underpayments and fraud, etc.		115-123	41108(a-c)	106	N/A	No					
7623	No; Stand alone		19525		Applicable	Expenses of detection of underpayments and fraud, etc.		116-25	1405(b)	29	N/A	No					
7652	No; FTB does not administer laws related to this section				N/A	Shipments to the United States.		114-113	172(a)	211	N/A	No					
7652	No; FTB does not administer laws related to this section				N/A	Shipments to the United States.		115-97	13807(b)	338	N/A	No					
7652	No; FTB does not administer laws related to this section				N/A	Shipments to the United States.		115-123	41102(a)(1)(b)(1)	95	N/A	No					
7652	No; FTB does not administer laws related to this section				N/A	Shipments to the United States.		116-260	107(a)(2)	Use 2020-2022 Table	N/A	No					
7654	No				N/A	Coordination of United States and certain possession individual income taxes.		115-141	401(a)(330)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
7701	Yes with modifications	17020.1-17020.5, 17020.7-17020.15	19141.2, 19774	23046.5, 23031-38, 23041, 23043.5-44; 23045.1-49	Applicable	Definitions.		115-97	11051(b)(4)	92	N/A	No					
7701	Yes with modifications	17020.1-17020.5, 17020.7-17020.15	19141.2, 19774	23046.5, 23031-38, 23041, 23043.5-44; 23045.1-49	Applicable	Definitions.		115-97	13304(a)(2)(F)	178	N/A	No					
7701	Yes with modifications	17020.1-17020.5, 17020.7-17020.15	19141.2, 19774	23046.5, 23031-38, 23041, 23043.5-44; 23045.1-49	Applicable	Definitions.		115-141	401(a)(331)(332)(b)(54)(55)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
7701	Yes with modifications	17020.1-17020.5, 17020.7-17020.15	19141.2, 19774	23046.5, 23031-38, 23041, 23043.5-44; 23045.1-49	Applicable	Definitions.		117-169	13102(n)	Use 2020-2022 Table	N/A	Yes					
7701	Yes with modifications	17020.1-17020.5, 17020.7-17020.15	19141.2, 19774	23046.5, 23031-38, 23041, 23043.5-44; 23045.1-49	Applicable	Definitions.		117-286	4(c)(33)	N/A	N/A	Yes					
7702	Yes	17020.6		23045	Applicable	Life insurance contract defined.		115-97	13517(a)(4)	232	N/A	Yes	Baseline	Baseline	Baseline	Baseline	Baseline
7702	Yes	17020.6		23045	Applicable	Life insurance contract defined.		116-260	205(a)-(d)	Use 2020-2022 Table	N/A	Yes					
7801	No				N/A	Authority of Department of the Treasury.		115-141	401(a)(333)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
7809	No				N/A	Deposit of collections.		115-141	401(a)(334)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
7851	No; Stand alone	17026	18415	23058	Applicable	Applicability of revenue laws.		115-141	401(a)(335)(336)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
7871	No				N/A	Indian tribal governments treated as States for certain purposes.		115-141	401(a)(337)	301	N/A	N/A - Mere Clerical Changes to IRC	N/A	N/A	N/A	N/A	N/A
7872	Yes w/modifications	18180		24993	Applicable	Treatment of loans with below-market interest rates.		115-97	11002(d)(14)	22	N/A	Yes					
7874	No				N/A	Rules relating to expatriated entities and their foreign parents.		115-97	13001(b)(1)(C)	116	N/A	No					