## Senate Revenue & Taxation Committee SB 711 (McNerney, 2025) - Conformity Chart Updated May 9, 2025

This document provides a list of descriptions for amendments made to the Revenue and Taxation Code by SB 711, as amended on 3/26/25 (v98) and 4/29/25 (v97). Amendments made on 4/29/25 (v97) are addressed first, followed by the amendments made on 3/26/25 (v98).

Bill			IRC(s)		Current RTC	RTC Sect. in V		
Sect.	<b>RTC</b> Part	RTC Sect.	Impacted	PL Sect.	Section	97	Related RTC	Subject / Description
				PL 115-97, Sect.	None- New			Amends new RTC 17076(c), making a technical
13	PIT	17076	IRC 67(g)	11045(a)	<b>RTC Section</b>	RTC 17076(c)		amendment striking "inclusive".
			IRC	PL 116-136, Sect.		RTC		
16	PIT	17088.1	860E(a)(3)(B)	2303(a)(2)(C)	RTC Section	17088.1(a)	RTC 24876(a)	Adds RTC 17088.1(a), making conforming changes.
				PL 117-169, Sect.		RTC		
16	PIT	17088.1	IRC 860E(a)(4)	10101(a)(4)(B)(ii)		17088.1(b)	RTC at 24876(ab)	Adds RTC 17088.1(b) making conforming changes.
				PL 115-97, Sect.	None- New			Amends new RTC 17149.2, making a technical
24	PIT	17149.2	IRC 132(g)(2)	11048(a)	RTC Section	RTC 17149.2		amendment striking "inclusive".
25	DIT	17156.0	100 1000	PL 117-328,	None- New			Adds RTC 17156.2 to conform to disability-related
25	PIT	17156.2	IRC 139C	Sect.309 PL 115-97, Sect.	RTC Section None- New	RTC 17156.2 RTC		first responder retirement payments.
20	DIT	47204 4		,		-		Adds RTC 17201.1(b), decouples from moving
28	PIT	17201.1	IRC 217(k)	11049	RTC Section	17201.1(b)		expense reimbursement suspension.
				PL 115-97, Sect.	None- New			Adds RTC 17204(b), to continue nonconformity to
30	PIT	17204	IRC 165(h)(5)	11044(a)	RTC Section	RTC 17204(b)		federal casualty loss and disaster losses.
50		17204	1105(11)(5)	11044(a)	KTC Section	1110 17204(0)		
				DI 115 07 Sect				
				PL 115-97, Sect.				
				11042(a);				
				PL 117-169, Sect.				
				13903; and				
					None- New			Amends new RTC 17220(c), making a technical
33	PIT	17220	IRC 164(b)(6)	13904	RTC Section	RTC 17220(c)		amendment striking "inclusive".
				PL 115-97, Sect.				
				11043(a);				
				PL 115-97, Sect.				
				13301(a); and				
				PL 116-136, Sect.	None- New			Amends new RTC 17225(b), making a technical
34	PIT	17225	IRC 163(h)(3)(F)	2306(a)	<b>RTC Section</b>	RTC 17225(b)		amendment striking "inclusive".

Bill			IRC(s)		Current RTC	RTC Sect. in V		
Sect.	<b>RTC</b> Part	RTC Sect.	Impacted	PL Sect.	Section	97	Related RTC	Subject / Description
			•		None-			Amends RTC 17276(b)(1) (added by version 98,
					Amends New	RTC		making a technical amendment by striking "(2) and
43	PIT	17276	NA	NA	<b>RTC</b> Section	17276(b)(1)	RTC 24416(b)(1)	(3)," and instering: (3) and (4).
								Amends new RTC 17737(a), making a technical
								amendment by instering: as it read on January 1,
57	PIT	17737	IRC 682(a)	NA	RTC 17737	RTC 17737(a)		2015,
			IRC 6721 and		RTC			Amends RTC 18631.7(d)(1), making a technical
65	AFITL	18631.7	IRC 6724	NA		Same		amendment by instering "Code" after: shall
05	AFIIL	18031.7	IKC 0724	NA	18631.7(0)(1)	Same		Amends new RTC 23609(h)(1)(A), making a
				PL 115-141, Sect.	RTC	RTC	RTC	technical amendment by striking "2024," and
83	СІТ	23609	IRC 41(c)(4)	101(c)	23609(h)(1)		17052.12(g)(2)(A)	
05		23009	11(0)(4)	101(0)	23009(11)(1)	23009(II)(1)(A)	RIC	instering. 2023,
							17052.12(g)(2)	
							(amended to be	
							RTC	Amends new RTC 17052.12(g)(1)(B), making a
			IRC 41(c)(4)(A)-	PL 115-141, Sect.	RTC	RTC		technical amendment by striking "2024." and
83	СІТ	23609	(B)	101(c)	23609(h)(2)	23609(h)(1)(B)	)	instering: 2025,
05		23003	(8)	101(0)	23003(11)(2)	23003(1)(1)(1)	RIC	instering. 2023;
							17052.12(g)(2)	
							(amended to be	
							RTC	Amends new RTC 17052.12(g)(1)(B), making a
			IRC 41(c)(4)(A)-	PL 115-141, Sect.	RTC	RTC		technical amendment by striking "2024." and
83	СІТ	23609	(B)	101(c)	23609(h)(2)	23609(h)(1)(B)	)	instering: 2025,
00		23005	(0)	101(0)	23003(11)(2)	23003(1)(1)(2)(0)	, RTC	
							17052.12(g)(4)	
							(amended to be	
			IRC 41(c)(4)				RTC	Amends new RTC 23609(h)(2)(A), making a
			previously IRC	PL 115-141, Sect.	RTC	RTC	17052.12(g)(2)(A)	technical amendment by striking "2024," and
83	СІТ	23609	41(c)(5))	101(c)	23609(h)(4)	23609(h)(2)(A)	)	instering: 2025,
			-(-/(-//				,	Amends RTC 23691(b)(3) (added by version 98),
								making a technical amendment by striking
			IRC	PL 115-97, Sect.	None- New	RTC	RTC	"47(c)(2)(B)(iv)," and instering: 47(c)(2)(B)(iv) of the
85	СІТ	23691	47(c)(2)(B)(iv)	13402(a)	RTC Section	23691(b)(3)		Internal Revenue Code,
								Adds RTC 224365(d) to continue nonconformity to
				PL 115-97, Sect.	None- New			federal provisions regarding amortization of
98	CIT	224365	IRC 172	13206(a)	RTC Section	RTC 224365(d)	RTC 224365(d)	research and experimental expenditures.

Bill			IRC(s)		Current RTC	RTC Sect. in V		
Sect.	<b>RTC Part</b>	RTC Sect.	Impacted	PL Sect.	Section	97	Related RTC	Subject / Description
				PL 115-97, Sect.				
				13302(a)(1) and			RTC 17276(b)(1)	Amends RTC 24416(b)(1), making a technical
				PL 116-136, Sect.	None- New	RTC	(added by	amendment by striking "(2) and (3)," and instering:
99	CIT	24416	IRC 172(a)	2303(a)(1)	<b>RTC</b> Section	24416(b)(1)	version 98)	(3) and (4).
			IRC	PL 116-136, Sect.	None- New			
115	CIT	24876	860E(a)(3)(B)	2303(a)(2)(C)	<b>RTC Section</b>	RTC 24876(a)	RTC 17088.1(a)	Adds RTC 24876(a) making conforming changes.
				PL 117-169, Sect.		RTC 24876(a)-		
115	CIT	24876	IRC 860E(a)(4)	10101(a)(4)(B)(ii)	RTC Section	(b)	RTC 17088.1(b)	Adds RTC 24876(b) making conforming changes.

Bill					Current RTC	RTC Sect. in V		
Sect.	<b>RTC Part</b>	RTC Sect.	IRC(s) Impacted	PL Sect.	Section	98	Related RTC	Subject / Description
								Amends RTC 12206(c)(1)(A), pertaining to the Low
								Income Housing Tax Credit, by striking "temporary"
			IRC 42(b)(1)(A)		RTC		RTC 17058 and	in "temporary minimum credit rate for nonfederally
				PL 114-113,	12206(c)(1)(A		RTC	subsidized new buildings" to reflect the credit rate
1	GPT	12206	42(b)(2)	Sect. 131(b)	)	Same	23610.5(c)(2)(A)	being made permanent.
							RTC 17058 and	
				PL 116-260,	None- New		RTC	Adds RTC 12206(c)(5), establishing that IRC 42(b)(3),
1	GPT	12206	IRC 42(b)(3)	Sect. 201(a)	RTC Section	12206(c)(5)	23610.5(c)(2)(A)	relating to minimum credit rate, shall not apply.
					RTC	RTC		
1	GPT	12206	IRC 42	NA	12206(c)(5)	12206(c)(6) RTC		Amends RTC 12206(c)(5) to be RTC12206(c)(6).
1	GPT	12206	IRC 42	NA	RTC 12206(c)(6)	12206(c)(7)		Amends RTC 12206(c)(6) to be RTC12206(c)(7).
1	GPT	12200	IRC 42	NA	12200(0)(0)	12206(0)(7)		
							RTC 17058(d)(3)	Amends RTC 12206(d)(3) by making a technical
				PL 115-141,	RTC		and RTC	amendment clarifying that IRC 42(g)(1) relates to
1	GPT	12206	IRC 42(g)(1)	Sect. 103(a)(2)	12206(d)(3)	Same	23610.5(d)(3)	qualified low-income housing project requirements.
							RTC	Amends RTC 12206(g)(1)(B)(i) by making a technical
					RTC		17058(g)(1)(B)(i)	amendment striking "newly constructed buildings"
	CDT	12200			12206(g)(1)(B	C	and RTC	and replacing it with "new building," as IRC 42(i)(4)
1	GPT	12206	IRC 42(i)(4)	NA	)(i) BTC	Same	23610.5(g)(1)(B)(i)	has always read "new building". Amends RTC 17024.5(a)(1)(P), the master conformity
					17024.5(a)(10			section, to reflect the update of the specified dates
2	PIT	17024.5	NA	NA	(P)	Same		of conformity.
	1							
						RTC		Adds RTC 17024.5(a)(1)(Q), the master conformity
					None- New	17024.5(a)(1)(		section, to change the specified date change
2	PIT	17024.5	NA	NA	RTC Section	Q)		conformity to tax years beginning January 1, 2025.
								Amends RTC 17052.6(a) to be RTC 17052.6(a)(1)-(2),
						RTC		by making a technical amendment to reflect
				PL 117-2, Sect.	RTC	17052.6(a)(1)-		exceptions made in RTC 17052.6 relating to the Child
3	PIT	17052.6		9631(a)	17052.6(a)	(2)		and Dependent Care Tax Credit at IRC 21.
<u> </u>		1,052.0			2,002.0(0)	(~)		
					RTC	RTC		
3	PIT	17052.6	IRC 21	NA	17052.6(a)	17052.6(a)(2)		Amends RTC 17052.6(a) to be RTC17052.6(a)(2).

Bill					Current RTC	RTC Sect. in V		
Sect.	<b>RTC</b> Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Section	98	Related RTC	Subject / Description
					RTC			Amends RTC 17052.6(e), making a technical
3	PIT	17052.6	IRC 21	NA	17052.6(e)	Same		amendment by changing "his or her" to "their".
					RTC			Amends RTC 17052.6(e)(1), making a technical
3	PIT	17052.6	IRC 21	NA	17052.6(e)(1)	Same		amendment by changing "his or her" to "their".
					RTC			Amends RTC 17052.6(e)(1), making a technical
3	PIT	17052.6	IRC 21	NA	17052.6(e)(1)	Same		amendment by changing "his or her" to "their".
					DTC			
2	DIT	17052 6	100.34		RTC	<b>C</b>		Amends RTC 17052.6(e)(2), making a technical
3	PIT	17052.6	IRC 21	NA	17052.6(e)(2)	Same		amendment by changing "his or her" to "their". Repeals RTC 17052.6(f). These technical
								amendments reflect California's conformity to the
				PL 117-2, Sect.	RTC	None -		nonrefundability of the Child and Dependent Care
3	PIT	17052.6	IRC 21	9631(a)		Repealed		Tax Credit at IRC 21.
5	FII	17032.0	INC 21	5051(a)	17032.0(1)	Repealed		Repeals RTC 17052.6(g), reflecting California's
				PL 117-2, Sect.	RTC	None -		conformity to the nonrefundability of the Child and
3	PIT	17052.6	IRC 21	9631(a)		Repealed		Dependent Care Tax Credit at IRC 21.
5		17052.0		5051(d)	1,032.0(8)	Repealed		Adds RTC 17052.6(f), establishing that the special
								rules pertaining to the Refundability and
								Enhancement of Child and Dependent Care Tax
				PL 117-2, Sect.	None- New	RTC		Credit at IRC 21 in PL 117-2 at Sect. 9631(a) shall not
3	PIT	17052.6	IRC 21(g)	9631(a)	RTC Section	17052.6(f)		apply.
								Amends RTC 17052.12 by making two technical
								amendments clarifying that RTC 17052.12 pertains
								to exceptions to the IRC 41 credit for increasing
								research activities, which are allowed against the
4	PIT	17052.12	IRC 41(c)(4)	NA	RTC 17052.12	Same	RTC 23609	"net tax", as defined in RTC 17039.
								Amends RTC 17052.12(f)(1) by making technical
								amendments clarifying that IRC (41)(b)(1) relates to
					RTC			qualified research expenses. Note Section 81 makes
1	PIT	17052.12	IRC 41(b)(1)	NA	17052.12(f)(1)	Same	RTC 23609(c)	the same amendment at RTC 23609(c).
4	гн	1/032.12		INA	11/032.12(1)(1)	Jame	111C 23009(C)	the same amenument at KTC 25009(C).

Bill					Current RTC	RTC Sect. in V		
Sect.	<b>RTC</b> Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Section	98	Related RTC	Subject / Description
								Amends RTC 17052.12(†)(2) by making technical
								amendments clarifying that the reference to
								"Section 501(a)" is specifically made in
			IRC		RTC			41(b)(3)(C)(ii)(I) and relates to a qualified research
4	PIT	17052.12	41(b)(3)(C)(ii)(I)	NA	17052.12(f)(2)	Same	RTC 23609(g)	consortium.
								Amends RTC 17052.12(g)(1) to be RTC
						RTC		17052.12(g)(1)(A), decoupling from federal
				PL 115-141,	17052.12(g)(1			alternative incremental credit beginning in the 2025
4	PIT	17052.12	IRC 41(c)(4)	Sect. 101(c)	)		RTC 23609(h)(1)A)	taxable year.
					RTC	RTC		
			IRC		17052.12(g)(1			Amends RTC 17052.12(g)(1)(A) to be
4	PIT	17052.12	41(c)(4)(A)(i)	NA	)(A) RTC	)(A)(i) RTC		RTC17052.12(g)(1)(A)(i).
			IRC		17052.12(g)(1	-		Amends RTC 17052.12(g)(1)(A)(i) to be
	ПТ	17052 12		NIA		1071		
4	PIT	17052.12	41(c)(4)(A)(ii)	NA	)(A)(i) RTC	)(A)(ii) RTC		RTC17052.12(g)(1)(A)(ii).
			IRC		17052.12(g)(1			Amends RTC 17052.12(g)(1)(A)(ii) to be
1	PIT	17052.12	41(c)(4)(A)(iii)	NA		)(A)(iii)		
4		17052.12				//~//!!!/		RTC17052.12(g)(1)(A)(iii). Amenas KTC 17052.12(g)(2) to be KTC
								17052.12(g)(1)(B) and establishes that the IRC
								41(c)(4)(B) election shall not be allowed but IRC
								41(c)(4)(A) in lieu of shall be for tax years 1998-2024,
								year it was made and succeeding taxable years
					RTC	RTC		beginning before January 1, 2025, unless revoked by
			IRC 41(c)(4)(A)-	PL 115-141,	17052.12(g)(2	17052.12(g)(1	RTC	the with the consent of the Franchise Tax
4	PIT	17052.12	(B)	Sect. 101(c)	)	)(B)	23609(h)(1)(B)	Board.12(g)(1)(B).
								Repeals RTC 17052.12(g)(3) pertaining to the state's
								modified conformity of gross receipts in IRC 41(c)(7).
								The former RTC 41(c)(7) is now found at IRC 41(c)(6).
			IRC 41(c)(6)		RTC			To reflect this change a new RTC 17052.12(h) to
			(previously IRC		17052.12(g)(3			reflect the state's modified conformity of gross
4	PIT	17052.12	41(c)(7))	NA	)	Repealed	RTC 23609(h)(3)	receipts in IRC 41(c)(6).
							RTC 23609(h)(1)	Amends RTC 17052.12(g)(4) to be RTC
			IPC(41(c)(4))		RTC	RTC		
			IRC 41(c)(4)				(amended to be	17052.12(g)(2)(A) to clarify modified conformity to
	DIT	47052.42	· ·	PL 115-141,	1/052.12(g)(4	17052.12(g)(2		federal alternative simplified credit for taxable years
4	PIT	17052.12	41(c)(5))	Sect. 101(c)	)	)(A)	23609(h)(1)(a))	beginning on or after January 1, 2025.

Sect.     RTC Part     RTC Set.     IRC(s) Impacted     PL Sect.     Section     98     Related RTC     Subject / Description       4     PIT     17052.12     IRC 41(c)(4)(A)     PL 115-141, PL 115-141, Sect. 101(c)     None-New RTC     RTC     RTC     Adds RTC 17052.12(g)(2)(A)(i), reduces alternative simplified credit from "14 percent" referenced in IRC (JC)(4)(A)(A)     Adds RTC 17052.12(g)(2)(A)(ii), reduces alternative simplified credit from "6 percent for state purposes.       4     PIT     17052.12     41(c)(4)(A)     Sect. 101(c)     RTC Section (JA)(III)     23609(h)(2)(A)(II)     41(c)(4)(B)(II) to 1.3 percent for state purposes.       4     PIT     17052.12     41(c)(A)(A)     PL 115-141, Sect. 101(c)     None-New RTC     RTC     Adds RTC 17052.12(g)(2)(B), providing the election IRC (JA)(III)     Adds RTC 17052.12(g)(2)(B), providing the election IRC (JA)(III)     Adds RTC 17052.12(g)(2)(B), providing the election IRC (JA)(III)     None-New RTC     RTC     Adds RTC 17052.12(g)(2)(B), providing the election IRC (JA)(III)     None-New RTC     RTC 23609(I)(2)(B)     Adds RTC 17052.12(g)(2)(B), providing the election IRC (JA)(III)     None-New RTC     RTC 23609(I)(2)(B)     Adds RTC 17052.12(g)(2)(D), providing the election IRC (JA)(III)     None-New RTC     RTC 23609(I)(2)(B)     Adds RTC 17052.12(g)(2)(D), providing	Bill					Current RTC	RTC Sect. in V		
4     PIT     17052.12     IRC 41(c)(4)(A)     PL 115-141, Sect. 101(c)     None- New RTC Section     1/(A)(i)     23609(h)(2)(A)(i)     41(c)(4)(A) to 3 percent for state purposes.       4     PIT     17052.12     IRC 41(c)(4)(A)     Sect. 101(c)     RTC Section     RTC     Adds RTC 17052.12(g)(2)(A)(ii)     41(c)(4)(A)(ii), reduces alternative simplified credit from "6 percent" referenced in IRC 41(c)(4)(B)(ii)       4     PIT     17052.12     41(c)(4)(B)(ii)     Sect. 101(c)     RTC Section     1/(A)(I)     23609(h)(2)(A)(I)     41(c)(4)(B)(ii)     1.3 percent for state purposes.       4     PIT     17052.12     41(c)(4)(B)(ii)     Sect. 101(c)     RTC Section     1/(B)     23609(h)(2)(B)     41(c)(4)(B)(ii)     1.3 percent for state purposes.       4     PIT     17052.12     41(c)(4)(C)     Sect. 101(c)     RTC Section     1/(B)     23609(h)(2)(B)     valid unless revoked with the consent of the FTB       (previously IRC plus 10, IRC 41(c)(F)     Sect. 101(c)     RTC Section     1/(D)     Adds RTC 17052.12(g)(D)     Ameds RTC 17052.12(g)	Sect.	<b>RTC</b> Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Section	98	Related RTC	Subject / Description
4     PIT     17052.12     IRC 41(c)(4)(A)     PL 115-141, Sect. 101(c)     None- New RTC Section     1/(A)(i)     23609(h)(2)(A)(i)     41(c)(4)(A) to 3 percent for state purposes.       4     PIT     17052.12     IRC 41(c)(4)(A)     Sect. 101(c)     RTC Section     RTC     Adds RTC 17052.12(g)(2)(A)(ii)     41(c)(4)(A)(ii), reduces alternative simplified credit from "6 percent" referenced in IRC 41(c)(4)(B)(ii)       4     PIT     17052.12     41(c)(4)(B)(ii)     Sect. 101(c)     RTC Section     1/(A)(I)     23609(h)(2)(A)(I)     41(c)(4)(B)(ii)     1.3 percent for state purposes.       4     PIT     17052.12     41(c)(4)(B)(ii)     Sect. 101(c)     RTC Section     1/(B)     23609(h)(2)(B)     41(c)(4)(B)(ii)     1.3 percent for state purposes.       4     PIT     17052.12     41(c)(4)(C)     Sect. 101(c)     RTC Section     1/(B)     23609(h)(2)(B)     valid unless revoked with the consent of the FTB       (previously IRC plus 10, IRC 41(c)(F)     Sect. 101(c)     RTC Section     1/(D)     Adds RTC 17052.12(g)(D)     Ameds RTC 17052.12(g)									
4     PIT     17052.12     IRC 41(c)(4)(A)     Sect. 101(c)     RTC Section     )(A)(i)     23609(h)(2)(A)(i)     41(c)(4)(A) to 3 percent for state purposes.       4     PIT     17052.12     IRC 41(c)(4)(A)     Sect. 101(c)     RTC     Adds RTC 17052.12(g)(2)(A)(ii), reduces alternative simplified credit from "6 percent" referenced in IRC 17052.12(g)(2)       4     PIT     17052.12     41(c)(4)(A)(A)     Sect. 101(c)     RTC Section     I/ADS.12(g)(2)     RTC     Adds RTC 17052.12(g)(2)(B), providing the election is valid unless revoked with the consent of the FTB       4     PIT     17052.12     41(c)(A)(C)     Sect. 101(c)     RTC Section     1/7052.12(g)(2)     RTC     Adds RTC 17052.12(g)(2)(B), providing the election is valid unless revoked with the consent of the FTB       4     PIT     17052.12     41(c)(7))     Sect. 101(c)     RTC Section     17052.12(g)     RTC 23609(i)     merdis RTC 17052.12(g) TO be RTC 17052.12(g)     Adds RTC 17052.12(g) TO be RTC 17052.12(g)       4     PIT     17052.12     IRC 41(a)     NA     17052.12(i)     17052.12(i)     Amends RTC 17052.12(i) to be RTC17052.12(j).       4     PIT     17052.12     IRC 41(a)     NA     17052									
A     PIT     Interference     RC     RTC     Adds RTC 17052.12(g)(2)(A)(ii), reduces alternative simplified credit from "6 percent" referenced in RC       4     PIT     17052.12     41(c)(4)(B)(ii)     Sect. 101(c)     RTC section     I/(A)(ii)     23609(h)(2)(A)(ii)     41(c)(4)(B)(ii) to 1.3 percent for state purposes.       4     PIT     17052.12     41(c)(4)(A)     RTC section     I/(A)(ii)     23609(h)(2)(A)(ii)     41(c)(4)(B)(ii) to 1.3 percent for state purposes.       4     PIT     17052.12     41(c)(4)(A)     RTC section     I/(B)     23509(h)(2)(B)     valid unless revoked with the consent of the FTB       4     PIT     17052.12     41(c)(7)     Sect. 101(c)     RTC section     I/(D)     23609(h)(2)(B)     valid unless revoked with the consent of the FTB       4     PIT     17052.12     41(c)(7)     Sect. 101(c)     RTC section     RTC     Adds RTC 17052.12(g)     Adds RTC 17052.12(g)     Adds RTC 17052.12(g)     Adds RTC 17052.12(g)     I/(D)     Amerida RTC 17052.12(g)     I/(D)     Amerida RTC 17052.12(g)     I/(D)     I/(D)     I/(D)     I/(D)     I/(D)     I/(D)     I/(D)     I/(D) <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>									
4     PIT     17052.12     IRC     PL 115-141, 41(c)(4)(B)(ii)     None-New Sect. 101(c)     17052.12(g)(2) RTC     RTC     simplified credit from "6 precent" referenced in IRC 41(c)(4)(B)(ii) to 1.3 percent for state purposes.       4     PIT     17052.12     41(c)(4)(B)(ii) (12(4)(C)(4)(A) and IRC     None-New RTC section     17052.12(g)(2) (RTC     RTC     Adds RTC 17052.12(g)(2)(B), providing the election is valid unless revoked with the consent of the FTB wald walks RTC 17052.12(h) to be RTC 17052.12(h) (D (previously IRC 41(c)(7)).       4     PIT     17052.12     41(c)(4)(C)     Sect. 101(c)     RTC section     17052.12(h)     Adds RTC 17052.12(h) to be RTC 17052.12(h) and marked RTC 17052.12(h) to be RTC 17052.12(h) and markes a technical amendment clarifying that IRC 41(h) relates to the treatment of credit for qualified small businesses.       4     PIT     17052.12     IRC 41(a)     NA     17052.12(i)     Attended to be ATC     Attended to be 41(h) relates to the treatment of credit for qualified small businesses.       4     PIT     17052.12     IRC 41(a)     NA     17052.12(i)     Attended to be ATC     Attended to be 41(h) relates to the treatment of credit for qualified small businesses.       4     PIT     17052.12     IRC 41(a)(3)     NA     17052.12(i)     Attended to be ATC	4	PIT	17052.12	IRC 41(c)(4)(A)	Sect. 101(c)	RTC Section	)(A)(i)	23609(h)(2)(A)(i)	41(c)(4)(A) to 3 percent for state purposes.
4     PIT     17052.12     IRC     PL 115-141, 41(c)(4)(B)(ii)     None-New Sect. 101(c)     17052.12(g)(2) RTC     RTC     simplified credit from "6 precent" referenced in IRC 41(c)(4)(B)(ii) to 1.3 percent for state purposes.       4     PIT     17052.12     41(c)(4)(B)(ii) (12(4)(C)(4)(A) and IRC     None-New RTC section     17052.12(g)(2) (RTC     RTC     Adds RTC 17052.12(g)(2)(B), providing the election is valid unless revoked with the consent of the FTB wald walks RTC 17052.12(h) to be RTC 17052.12(h) (D (previously IRC 41(c)(7)).       4     PIT     17052.12     41(c)(4)(C)     Sect. 101(c)     RTC section     17052.12(h)     Adds RTC 17052.12(h) to be RTC 17052.12(h) and marked RTC 17052.12(h) to be RTC 17052.12(h) and markes a technical amendment clarifying that IRC 41(h) relates to the treatment of credit for qualified small businesses.       4     PIT     17052.12     IRC 41(a)     NA     17052.12(i)     Attended to be ATC     Attended to be 41(h) relates to the treatment of credit for qualified small businesses.       4     PIT     17052.12     IRC 41(a)     NA     17052.12(i)     Attended to be ATC     Attended to be 41(h) relates to the treatment of credit for qualified small businesses.       4     PIT     17052.12     IRC 41(a)(3)     NA     17052.12(i)     Attended to be ATC							PTC		Adds RTC 17052 12(g)(2)(A)(ii) reduces alternative
4     PIT     17052.12     41(c)(4)(B)(ii)     Sect. 101(c)     RTC Section     )(A)(ii)     23609(h)(2)(A)(ii)     41(c)(4)(B)(ii) to 1.3 percent for state purposes.       4     PIT     17052.12     41(c)(4)(A)     nand RC     PLT     Adds RTC 17052.12(g)(2)(B).     Adds RTC 17052.12(g)(2)(B).     valid unless revoked with the consent of the FTB       4     PIT     17052.12     41(c)(4)(C)     Sect. 101(c)     RTC     Adds RTC 17052.12(g)(2)(B).     valid unless revoked with the consent of the FTB       4     PIT     17052.12     41(c)(7)     Sect. 101(c)     RTC Section     17052.12(h)     RTC 23609(i)     (previously IRC 41(c)(7)).     Mands RTC 17052.12(h) to be RTC 17052.12(h) and makes a technical amendment clarifying that IRC 41(h)       4     PIT     17052.12     IRC 41(h)     NA     17052.12(h)     17052.12(h)     small businesses.       4     PIT     17052.12     IRC 41(h)     NA     17052.12(h)     17052.12(h)     small businesses.       4     PIT     17052.12     IRC 41(h)     NA     17052.12(h)     17052.12(h)     small businesses.       4     PIT     17052.12					DI 115-1/1	None- New		PTC	
4     PIT     17052.12     IRC 41(c)(4)(C) 41(c)(4)(C)     PL 115-141, Sect. 101(c)     None- New RTC Section     RTC     Adds RTC 17052.12(g)(2)(B), providing the election is valid unless revoked with the consent of the FTB Adds RTC 17052.12(g)(2)(B), providing the election is valid unless revoked with the consent of the FTB Adds RTC 17052.12(g)(2)(B), providing the election is valid unless revoked with the consent of the FTB Adds RTC 17052.12(g)(2)(B), providing the state's modified conformity of gross receipts in IRC 41(c)(6) (previously IRC       4     PIT     17052.12     41(c)(7))     Sect. 101(c)     RTC Section     17052.12(h)     RTC 17052.12(g)(RC 41(c)(7)).       4     PIT     17052.12     IRC 41(h)     NA     17052.12(h)     RTC 23609(i)     Amends RTC 17052.12(i) to be RTC 17052.12(i) and makes a technical amendment clarifying that IRC 41(h) relates to the treatment of credit for qualified small businesses.       4     PIT     17052.12     IRC 41(a)(3)     NA     17052.12(i)     Amends RTC 17052.12(i) to be RTC17052.12(j).       4     PIT     17052.12     IRC 41(a)(3)     NA     17052.12(i)     Amends RTC 17052.12(i) to be RTC17052.12(k).       4     PIT     17052.12     IRC 41(b)(3)(D)     NA     17052.12(i)     Amends RTC 17052.12(i) to be RTC17052.12(k).       4     PIT <td< td=""><td>1</td><td>лт</td><td>17052 12</td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	1	лт	17052 12						
4     PIT     17052.12     41(c)(4)(C) IRC 41(c)(6) (previously IRC     PL 115-141, RTC 5ection     None- New IRC 5ection     17052.12(g)(2)     RTC     Adds RTC 17052.12(g)(2)(B), providing the election is valid unless revoked with the consent of the FTB       4     PIT     17052.12     41(c)(7)     Sect. 101(c)     RTC     Model (10)	4	PII	17052.12		Sect. 101(C)	KTC Section	RTC	25009(1)(2)(A)(1)	
4     PIT     17052.12     41(c)(4)(C)     Sect. 101(c)     RTC Section     )(B)     23609(h)(2)(B)     valid unless revoked with the consent of the FTB       4     PIT     17052.12     41(c)(4)(C)     Sect. 101(c)     RTC Section     RTC     modified conformity of gross receipts in IRC 41(c)(6)       4     PIT     17052.12     41(c)(7)     Sect. 101(c)     RTC Section     RTC     modified conformity of gross receipts in IRC 41(c)(6)       4     PIT     17052.12     HC 41(c)(7)     Sect. 101(c)     RTC Section     RTC 23609(i)     modified conformity of gross receipts in IRC 41(c)(6)       4     PIT     17052.12     IRC 41(h)     NA     17052.12(h)     TO52.12(h)     RTC 24609(i)     makes a technical amendment clarifying that IRC       4     PIT     17052.12     IRC 41(g)     NA     17052.12(h)     17052.12(i)     Amends RTC 17052.12(i)     Amends RTC 17052.12(i)     Amends RTC 17052.12(i)     Amends RTC 17052.12(i)     Na       4     PIT     17052.12     IRC 41(a)(3)     NA     17052.12(k)     Amends RTC 17052.12(i)     Amends RTC 17052.12(i)     Amends RTC 17052.12(i)     Na					PI 115-141	None- New	-	RTC	Adds BTC 17052 $12(g)(2)(B)$ providing the election is
IRC 41(c)(6) (previously IRC     PL     IC     Adds RTC 17052.12(h) pertaining to the state's modified conformity of gross receipts in IRC 41(c)(2).       4     PIT     17052.12     41(c)(7))     Sect. 101(c)     RTC section     17052.12(h)     RTC 23609(i)     (previously IRC 41(c)(7)).       4     PIT     17052.12     IRC 41(h)     Na     17052.12(h)     RTC 23609(i)     Adds RTC 17052.12(h) to be RTC 17052.12(i) and makes a technical amendment clarifying that IRC (amended to be       4     PIT     17052.12     IRC 41(g)     NA     17052.12(i)     T052.12(i)     makes a technical amendment clarifying that IRC (amended to be       4     PIT     17052.12     IRC 41(g)     NA     17052.12(i)     T052.12(j)     Amends RTC 17052.12(i) to be RTC17052.12(j).       4     PIT     17052.12     IRC 41(a)(3)     NA     17052.12(j)     Amends RTC 17052.12(j) to be RTC17052.12(j).       4     PIT     17052.12     IRC 41(b)(3)(D)     NA     17052.12(k)     I7052.12(k)     Amends RTC 17052.12(j) to be RTC17052.12(k).       4     PIT     17052.12     IRC 41(b)(3)(D)     NA     17052.12(k)     I7052.12(k)     Amends RTC 17052.12(k) to	4	ЫТ	17052 12						
4     PIT     17052.12     (previously IRC 41(c)(7))     PL 115-141, Sect. 101(c)     None-New RTC     RTC 17052.12(h)     RTC 23609(i) RTC 23609(i)     modified conformity of gross receipts in IRC 41(c)(6) (previously IRC 41(c)(7)).       4     PIT     17052.12     IRC 41(h)     NA     17052.12(h)     TOS2.12(h)     RTC 23609(i) makes a technical amendment clarifying that IRC 41(h) relates to the treatment of credit for qualified small businesses.       4     PIT     17052.12     IRC 41(g)     NA     17052.12(i)     RTC 23609(i) makes a technical amendment clarifying that IRC 41(h) relates to the treatment of credit for qualified small businesses.       4     PIT     17052.12     IRC 41(g)     NA     17052.12(i)     TOS2.12(j)     Amends RTC 17052.12(j) to be RTC17052.12(j).       4     PIT     17052.12     IRC 41(a)(3)     NA     17052.12(j)     17052.12(j)     Amends RTC 17052.12(j) to be RTC17052.12(j).       4     PIT     17052.12     IRC 41(b)(3)(D)     NA     17052.12(j)     17052.12(j)     Amends RTC 17052.12(j) to be RTC17052.12(j).       4     PIT     17052.12     IRC 41(b)(6)     NA     17052.12(j)     17052.12(j)     Amends RTC 17052.12(j) to be RTC17052.12(j).	-		17032.12			ine section	101	23003(1)(2)(0)	
4     PIT     17052.12     41(c)(7)     Sect. 101(c)     RTC Section     17052.12(h)     RTC 23609(i)     (previously IRC 41(c)(7)).       4     PIT     17052.12     IRC 41(h)     NA     17052.12(h)     Tope 100 (markes a technical amendment clarifying that IRC 41(h) relates to the treatment of credit for qualified small businesses.       4     PIT     17052.12     IRC 41(g)     NA     17052.12(i)     Tope 100 (markes a technical amendment clarifying that IRC 41(h) relates to the treatment of credit for qualified small businesses.       4     PIT     17052.12     IRC 41(g)     NA     17052.12(i)     Tope 100 (markes a technical amendment clarifying that IRC 41(h) relates to the treatment of credit for qualified small businesses.       4     PIT     17052.12     IRC 41(g)     NA     17052.12(i)     Tope 100 (markes RTC 17052.12(i) to be RTC17052.12(j).       4     PIT     17052.12     IRC 41(a)(3)     NA     17052.12(k)     Amends RTC 17052.12(k) to be RTC17052.12(k).       4     PIT     17052.12     IRC 41(b)(3)(D)     NA     17052.12(k)     Amends RTC 17052.12(k) to be RTC17052.12(k).       5     PIT     17052.12     IRC 41(b)(3)(D)     NA     17052.12(k) </td <td></td> <td></td> <td></td> <td></td> <td>PL 115-141,</td> <td>None- New</td> <td>RTC</td> <td></td> <td></td>					PL 115-141,	None- New	RTC		
Amends RTC 17052.12     IRC 41(h)     NA     RTC     RTC     RTC     RTC 23609(i)     Amends RTC 17052.12(h) to be RTC 17052.12(h) and makes a technical amendment clarifying that IRC       4     PIT     17052.12     IRC 41(h)     NA     17052.12(h)     17052.12(i)     RTC 23609(j)     makes a technical amendment clarifying that IRC       4     PIT     17052.12     IRC 41(g)     NA     17052.12(i)     RTC 23609(j)     small businesses.       4     PIT     17052.12     IRC 41(a)(3)     NA     17052.12(j)     Amends RTC 17052.12(j) to be RTC17052.12(j).       4     PIT     17052.12     IRC 41(a)(3)     NA     17052.12(j)     Amends RTC 17052.12(j) to be RTC17052.12(k).       4     PIT     17052.12     IRC 41(b)(3)(D)     NA     17052.12(k)     Amends RTC 17052.12(j) to be RTC17052.12(k).       4     PIT     17052.12     IRC 41(b)(3)(D)     NA     17052.12(k)     Amends RTC 17052.12(k) to be RTC17052.12(k).       4     PIT     17052.12     IRC 41(f)(6)     NA     17052.12(k)     Amends RTC 17052.12(k) to be RTC17052.12(k).       5     PIT     17053.91	4	PIT	17052.12			RTC Section	17052.12(h)	RTC 23609(i)	
4PIT17052.12IRC 41(h)NARTCRTC(amended to be RTC 23609(j))41(h) relates to the treatment of credit for qualified small businesses.4PIT17052.12IRC 41(g)NA17052.12(h)17052.12(j)RTCAmends RTC 17052.12(j) to be RTC17052.12(j).4PIT17052.12IRC 41(a)(3)NA17052.12(j)17052.12(j)Amends RTC 17052.12(j) to be RTC17052.12(j).4PIT17052.12IRC 41(a)(3)NA17052.12(j)17052.12(k)Amends RTC 17052.12(j) to be RTC17052.12(j).4PIT17052.12IRC 41(b)(3)(D)NA17052.12(k)17052.12(l)Amends RTC 17052.12(j) to be RTC17052.12(j).4PIT17052.12IRC 41(b)(3)(D)NA17052.12(k)17052.12(l)Amends RTC 17052.12(j) to be RTC17052.12(j).5PIT17053.91IRC 47NARTCRTCAmends RTC 17053.91(b)(1) to be RTC17052.12(m).5PIT17053.91IRC 47NARTC 17053.91Amends RTC 17053.91(b)(1) to be RTC17053.91(a)(1)5PIT17053.91IRC 47(a)NARTCAmends RTC 17053.91(a)(1)5PIT17053.91IRC 47(a)NAIRCAmends RTC 17053.91(a)(1)5PIT17053.91IRC 47(a)NAIRCAmends RTC 17053.91(a)(1)5PIT17053.91IRC 47(a)NAIRCAmends RTC 17053.91(b)(3)(C) to provide changes to to RTC17053.91(a)(1) by making a technical amendment clarifying that RTC 17053.91(a)(1)5 </td <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>(,</td> <td></td> <td>Amends RTC 17052.12(h) to be RTC 17052.12(i) and</td>	-						(,		Amends RTC 17052.12(h) to be RTC 17052.12(i) and
4     PIT     17052.12     IRC 41(h)     NA     17052.12(h)     17052.12(h)     RTC 23609(j))     small businesses.       4     PIT     17052.12     IRC 41(g)     NA     17052.12(i)     17052.12(j)     Amends RTC 17052.12(i) to be RTC17052.12(j).       4     PIT     17052.12     IRC 41(a)(3)     NA     17052.12(j)     17052.12(k)     Amends RTC 17052.12(j) to be RTC17052.12(k).       4     PIT     17052.12     IRC 41(a)(3)     NA     17052.12(k)     17052.12(k)     Amends RTC 17052.12(j) to be RTC17052.12(k).       4     PIT     17052.12     IRC 41(b)(3)(D)     NA     17052.12(k)     17052.12(l)     Amends RTC 17052.12(k) to be RTC17052.12(k).       4     PIT     17052.12     IRC 41(b)(3)(D)     NA     17052.12(k)     17052.12(l)     Amends RTC 17052.12(k) to be RTC17052.12(k).       4     PIT     17052.12     IRC 41(f)(6)     NA     17052.12(l)     17052.12(l)     Amends RTC 17053.91(a)(n) to making a technical amendment clarifying that RTC 17053.91(a)(1) to making a technical amendment clarifying that RTC 17053.91(a)(1)(1)       5     PIT     17053.91     IRC 47(a)     NA     Sam								RTC 23609(i)	makes a technical amendment clarifying that IRC
4     PIT     17052.12     IRC 41(g)     NA     17052.12(i)     17052.12(j)     Amends RTC 17052.12(i) to be RTC17052.12(j).       4     PIT     17052.12     IRC 41(a)(3)     NA     17052.12(j)     17052.12(k)     Amends RTC 17052.12(j) to be RTC17052.12(k).       4     PIT     17052.12     IRC 41(a)(3)     NA     17052.12(k)     Amends RTC 17052.12(j) to be RTC17052.12(k).       4     PIT     17052.12     IRC 41(b)(3)(D)     NA     17052.12(k)     17052.12(k)     Amends RTC 17052.12(k) to be RTC17052.12(k).       4     PIT     17052.12     IRC 41(f)(6)     NA     17052.12(k)     17052.12(l)     Amends RTC 17052.12(l) to be RTC17052.12(l).       4     PIT     17052.12     IRC 41(f)(6)     NA     17052.12(l)     17052.12(m)     Amends RTC 17053.91 changing "following" to amends RTC 17053.91(a)(1) by making a technical amendment clarifying that RTC 17053.91(a)(1) pertains to the amount of credit computed pursuant to IRC 47(a) for the State Historic Rehabilitation Tax       5     PIT     17053.91     IRC 47(a)     NA     )     Same						RTC	RTC	(amended to be	41(h) relates to the treatment of credit for qualified
4     PIT     17052.12     IRC 41(g)     NA     17052.12(i)     17052.12(j)     Amends RTC 17052.12(i) to be RTC17052.12(j).       4     PIT     17052.12     IRC 41(a)(3)     NA     17052.12(j)     17052.12(k)     Amends RTC 17052.12(j) to be RTC17052.12(k).       4     PIT     17052.12     IRC 41(b)(3)(D)     NA     17052.12(k)     17052.12(k)     Amends RTC 17052.12(k) to be RTC17052.12(k).       4     PIT     17052.12     IRC 41(b)(3)(D)     NA     17052.12(k)     17052.12(l)     Amends RTC 17052.12(k) to be RTC17052.12(k).       4     PIT     17052.12     IRC 41(f)(6)     NA     17052.12(l)     17052.12(m)     Amends RTC 17052.12(l) to be RTC17052.12(m).       4     PIT     17053.91     IRC 47     NA     17052.12(l)     17052.12(m)     Amends RTC 17053.91 changing "following" to "otherwise provided in this section"       5     PIT     17053.91     IRC 47     NA     RTC 17053.91     Same     Amends RTC 17053.91(a)(1) by making a technical amendment clarifying that RTC 17053.91(a)(1)       5     PIT     17053.91     IRC 47(a)     NA     N     Same     RTC 23691(a)(1)	4	PIT	17052.12	IRC 41(h)	NA	17052.12(h)	17052.12(i)	RTC 23609(j))	small businesses.
4     PIT     17052.12     IRC 41(a)(3)     NA     17052.12(j)     17052.12(k)     Amends RTC 17052.12(j) to be RTC17052.12(k).       4     PIT     17052.12     IRC 41(b)(3)(D)     NA     17052.12(k)     17052.12(k)     Amends RTC 17052.12(j) to be RTC17052.12(k).       4     PIT     17052.12     IRC 41(b)(3)(D)     NA     17052.12(k)     17052.12(l)     Amends RTC 17052.12(k) to be RTC17052.12(l).       4     PIT     17052.12     IRC 41(f)(6)     NA     17052.12(l)     17052.12(m)     Amends RTC 17052.12(l) to be RTC17052.12(l).       5     PIT     17053.91     IRC 47     NA     RTC 17053.91     Same     "otherwise provided in this section"       5     PIT     17053.91     IRC 47(a)     NA     NA     RTC 17053.91     amendment clarifying that RTC 17053.91(a)(1) praking a technical amendment clarifying that RTC 17053.91(a)(1) pretains to the amount of credit computed pursuant to IRC 47(a)     NA     )     Same     RTC 23691(a)(1)     Credit.       5     PIT     17053.91     IRC 47(a)     NA     )     Same     RTC 23691(a)(1)     credit.       5     PIT <td< td=""><td></td><td></td><td></td><td></td><td></td><td>RTC</td><td>RTC</td><td></td><td></td></td<>						RTC	RTC		
4   PIT   17052.12   IRC 41(a)(3)   NA   17052.12(j)   17052.12(k)   Amends RTC 17052.12(j) to be RTC17052.12(k).     4   PIT   17052.12   IRC 41(b)(3)(D)   NA   17052.12(k)   17052.12(l)   Amends RTC 17052.12(j) to be RTC17052.12(k).     4   PIT   17052.12   IRC 41(b)(3)(D)   NA   17052.12(k)   17052.12(l)   Amends RTC 17052.12(k) to be RTC17052.12(l).     4   PIT   17052.12   IRC 41(f)(6)   NA   17052.12(l)   17052.12(m)   Amends RTC 17052.12(l) to be RTC17052.12(m).     5   PIT   17053.91   IRC 47   NA   RTC   Amends RTC 17053.91 changing "following" to "otherwise provided in this section"     5   PIT   17053.91   IRC 47   NA   RTC   Amends RTC 17053.91(a)(1) pertains to the amount of credit computed pursuant to IRC 47(a) for the State Historic Rehabilitation Tax     5   PIT   17053.91   IRC 47(a)   NA   )   Same   RTC 23691(a)(1)   Credit.     5   PIT   17053.91   IRC 47(a)   NA   )   Same   Adds RTC 17053.91(b)(3)(C) to provide changes to historic structure credit percentages made by TCJA	4	PIT	17052.12	IRC 41(g)	NA	· · · · ·	17052.12(j)		Amends RTC 17052.12(i) to be RTC17052.12(j).
4PIT17052.12IRC 41(b)(3)(D)NARTCRTCRTCAmends RTC 17052.12(k) to be RTC17052.12(l)4PIT17052.12IRC 41(f)(6)NA17052.12(l)17052.12(m)Amends RTC 17052.12(l) to be RTC17052.12(m).4PIT17052.12IRC 41(f)(6)NA17052.12(l)17052.12(m)Amends RTC 17052.12(l) to be RTC17052.12(m).5PIT17053.91IRC 47NARTC 17053.91SameAmends RTC 17053.91 changing "following" to "otherwise provided in this section"5PIT17053.91IRC 47(a)NARTC 17053.91SameAmends RTC 17053.91(a)(1) pertains to the amount of credit computed pursuant to IRC 47(a) for the State Historic Rehabilitation Tax5PIT17053.91IRC 47(a)NA)SameRTC 23691(a)(1)Credit.5PIT17053.91IRC 47(a)NA)SameRTC 23691(a)(1)Credit.6IRCPL 115-97, Sect.None- NewRTC17053.91(b)(3)(C) to provide changes to historic structure credit percentages made by TCJA									
4PIT17052.12IRC 41(b)(3)(D)NA17052.12(k)17052.12(l)Amends RTC 17052.12(k) to be RTC17052.12(l).4PIT17052.12IRC 41(f)(6)NARTCRTCAmends RTC 17052.12(l) to be RTC17052.12(m).5PIT17053.91IRC 47NARTC 17053.91Amends RTC 17053.91 changing "following" to "otherwise provided in this section"5PIT17053.91IRC 47NARTC 17053.91Amends RTC 17053.91(a)(1) by making a technical amendment clarifying that RTC 17053.91(a)(1) pertains to the amount of credit computed pursuant to IRC 47(a) for the State Historic Rehabilitation Tax5PIT17053.91IRC 47(a)NA)SameRTC 23691(a)(1)5PIT17053.91IRC 47(a)NA)SameRTC 23691(a)(1)6IRCPL 115-97, Sect.None- NewRTCAdds RTC 17053.91(b)(3)(C) to provide changes to historic structure credit percentages made by TCJA	4	PIT	17052.12	IRC 41(a)(3)	NA				Amends RTC 17052.12(j) to be RTC17052.12(k).
4   PIT   17052.12   IRC 41(f)(6)   NA   17052.12(l)   17052.12(m)   Amends RTC 17052.12(l) to be RTC17052.12(m).     5   PIT   17053.91   IRC 47   NA   RTC 17053.91   Same   "otherwise provided in this section"     5   PIT   17053.91   IRC 47   NA   RTC 17053.91   Same   "otherwise provided in this section"     5   PIT   17053.91   IRC 47   NA   RTC 17053.91   Same   "otherwise provided in this section"     5   PIT   17053.91   IRC 47(a)   NA   RTC 17053.91(a)(1)   pertains to the amount of credit computed pursuant to IRC 47(a) for the State Historic Rehabilitation Tax     5   PIT   17053.91   IRC 47(a)   NA   )   Same   RTC 23691(a)(1)   Credit.     6   IRC   PL 115-97, Sect.   None- New   RTC 17053.91(b)(3)   Adds RTC 17053.91(b)(3)(C) to provide changes to historic structure credit percentages made by TCJA						-			
4PIT17052.12IRC 41(f)(6)NA17052.12(l)17052.12(m)Amends RTC 17052.12(l) to be RTC17052.12(m).5PIT17053.91IRC 47NARTC 17053.91Same"otherwise provided in this section"5PIT17053.91IRC 47NARTC 17053.91SameAmends RTC 17053.91(a)(1) by making a technical amendment clarifying that RTC 17053.91(a)(1) pertains to the amount of credit computed pursuant to IRC 47(a) for the State Historic Rehabilitation Tax5PIT17053.91IRC 47(a)NA)SameRTC 23691(a)(1)5PIT17053.91IRC 47(a)NA)SameRTC 23691(a)(1)6IRCPL 115-97, Sect.None- NewRTCAdds RTC 17053.91(b)(3)(C) to provide changes to historic structure credit percentages made by TCJA	4	PIT	17052.12	IRC 41(b)(3)(D)	NA	17052.12(k)	17052.12(l)		Amends RTC 17052.12(k) to be RTC17052.12(l).
4PIT17052.12IRC 41(f)(6)NA17052.12(l)17052.12(m)Amends RTC 17052.12(l) to be RTC17052.12(m).5PIT17053.91IRC 47NARTC 17053.91Same"otherwise provided in this section"5PIT17053.91IRC 47NARTC 17053.91SameAmends RTC 17053.91(a)(1) by making a technical amendment clarifying that RTC 17053.91(a)(1) pertains to the amount of credit computed pursuant to IRC 47(a) for the State Historic Rehabilitation Tax5PIT17053.91IRC 47(a)NA)SameRTC 23691(a)(1)5PIT17053.91IRC 47(a)NA)SameRTC 23691(a)(1)6IRCPL 115-97, Sect.None- NewRTCAdds RTC 17053.91(b)(3)(C) to provide changes to historic structure credit percentages made by TCJA						DTC	DTC		
S   PIT   17053.91   IRC 47   NA   RTC 17053.91   Same   Amends RTC 17053.91 changing "following" to "otherwise provided in this section"     5   PIT   17053.91   IRC 47   NA   RTC 17053.91   Same   "otherwise provided in this section"     5   PIT   17053.91   IRC 47(a)   NA   RTC 17053.91(a)(1)   Amends RTC 17053.91(a)(1)   pertains to the amount of credit computed pursuant to IRC 47(a) for the State Historic Rehabilitation Tax     5   PIT   17053.91   IRC 47(a)   NA   )   Same   RTC 23691(a)(1)   Credit.     6   IRC   PL 115-97, Sect.   None- New   17053.91(b)(3)   Adds RTC 17053.91(b)(3)(C) to provide changes to historic structure credit percentages made by TCJA		DIT	47050.40			-	-		
5   PIT   17053.91   IRC 47   NA   RTC 17053.91   Same   "otherwise provided in this section"     4   Amends RTC 17053.91(a)(1) by making a technical amendment clarifying that RTC 17053.91(a)(1)   Amends RTC 17053.91(a)(1) pertains to the amount of credit computed pursuant to IRC 47(a) for the State Historic Rehabilitation Tax     5   PIT   17053.91   IRC 47(a)   NA   )   Same   RTC 23691(a)(1)   Credit.     5   PIT   17053.91   IRC 47(a)   NA   )   Same   RTC 23691(a)(1)   Credit.     6   IRC   PL 115-97, Sect.   None- New   17053.91(b)(3)   Adds RTC 17053.91(b)(3)(C) to provide changes to historic structure credit percentages made by TCJA	4	PH	17052.12	IRC 41(f)(6)	NA	1/052.12(1)	17052.12(m)		
5   PIT   17053.91   IRC 47(a)   NA   )   Same   RTC 23691(a)(1)   Amends RTC 17053.91(a)(1) by making a technical amendment clarifying that RTC 17053.91(a)(1) pertains to the amount of credit computed pursuant to IRC 47(a) for the State Historic Rehabilitation Tax     5   PIT   17053.91   IRC 47(a)   NA   )   Same   RTC 23691(a)(1)   Credit.     IRC   PL 115-97, Sect.   None- New   17053.91(b)(3)   Adds RTC 17053.91(b)(3)(C) to provide changes to historic structure credit percentages made by TCJA	-	DIT	47052.04	100 47		DTC 47052 04	C		5 5 5
5   PIT   17053.91   IRC 47(a)   NA   )   Same   RTC 23691(a)(1)   amendment clarifying that RTC 17053.91(a)(1)     5   PIT   17053.91   IRC 47(a)   NA   )   Same   RTC 23691(a)(1)   Credit.     6   IRC   PL 115-97, Sect.   None- New   RTC 17053.91(b)(3)   Adds RTC 17053.91(b)(3)(C) to provide changes to historic structure credit percentages made by TCJA	5	PH	17053.91	IRC 47	NA	RTC 17053.91	Same		Amends RTC 17()53 91(a)(1) by making a technical
5   PIT   17053.91   IRC 47(a)   NA   RTC 17053.91(a)(1   amount of credit computed pursuant to IRC 47(a) for the State Historic Rehabilitation Tax     5   PIT   17053.91   IRC 47(a)   NA   NA   Credit.     8   IRC   PL 115-97, Sect.   None- New   RTC 17053.91(b)(3)   Adds RTC 17053.91(b)(3)(C) to provide changes to historic structure credit percentages made by TCJA									
5   PIT   17053.91   IRC 47(a)   NA   17053.91(a)(1)   to IRC 47(a) for the State Historic Rehabilitation Tax     5   PIT   17053.91   IRC 47(a)   NA   )   Same   RTC 23691(a)(1)   Credit.     6   IRC   PL 115-97, Sect.   None- New   ITO53.91(b)(3)   Adds RTC 17053.91(b)(3)(C) to provide changes to historic structure credit percentages made by TCJA						RTC			
5     PIT     17053.91     IRC 47(a)     NA     )     Same     RTC 23691(a)(1)     Credit.       Adds RTC 17053.91(b)(3)(C) to provide changes to IRC     PL 115-97, Sect.     None- New     RTC 17053.91(b)(3)     Adds RTC 17053.91(b)(3)(C) to provide changes to historic structure credit percentages made by TCJA									
IRC PL 115-97, Sect. None- New RTC Adds RTC 17053.91(b)(3)(C) to provide changes to historic structure credit percentages made by TCJA	5	ЫТ	17053 91	IRC 47(a)	NA	)		BTC 23691(a)(1)	
IRC PL 115-97, Sect. None- New 17053.91(b)(3 historic structure credit percentages made by TCJA	Ĕ		1,000.01			,			
				IRC	PL 115-97, Sect.	None- New	17053.91(b)(3		
	5	PIT	17053.91		13402(a)	RTC Section	)(C)	RTC 23691	do not apply to California's credit.

Bill					Current RTC	RTC Sect. in V		
Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Section	98	Related RTC	Subject / Description
								Amends RTC 17058(c)(2)(A) by striking "temporary"
					RTC		BTC 12206(c)(1)(A)	in "temporary minimum credit rate for nonfederally
				PL 114-113,	17058(c)(2)(A		and RTC	subsidized new buildings" to reflect the credit rate
6	PIT	17058		Sect. 131(b)	17038(C)(Z)(A	Same	23610.5(c)(2)(A)	being made permanent.
0	FII	17058	11(C 42(D)(Z)	Sect. 131(b)	)	Same	RTC 12206(c)(5)	
				PL 116-260,	None- New	RTC	and RTC	Adds RTC 17058(c)(6), establishing that IRC 42(b)(3),
6	PIT	17058		Sect. 201(a)		17058(c)(6)	23610.5(c)(2)(A)	relating to minimum credit rate, shall not apply.
-			- (-/(-/		RTC	RTC		
6	PIT	17058	IRC 42	NA	17058(c)(6)	17058(c)(7)		Amends RTC 17058(c)(6) to be RTC17058(c)(7).
					RTC	RTC		
6	PIT	17058	IRC 42	NA	17058(c)(7)	17058(c)(8)		Amends RTC 17058(c)(7) to be RTC17058(c)(8).
					DTC			Amends RTC 17058(g)(1)(B)(i) by making a technical
					RTC		RTC at 12206(i)	amendment striking "newly constructed buildings"
_					17058(g)(1)(B		and RTC	and replacing it with "new building," as IRC 42(i)(4)
6	PIT	17058	IRC 42(i)(4)	NA	)(i)	Same	23610.5(g)(1)(B)(i)	has always read "new building".
				PL 115-97, Sect.				
				12001(b)(4) and				Repeals RTC 17062(c), which pertained to outdated
				PL 117-169,		None -		language relating to IRC 56(a)(6) rerarding
7	PIT	17062	IRC 56(a)(6)	-	RTC 17062(c)	Repealed	RTC 23456(a)(3)	installment sales of certain property.
					RTC	RTC		
7	PIT	17062	IRC 56(b)(1)(E)	NA	17062(c)(2)	17062(c)(1)		Amends RTC 17062(c)(2) to be RTC17062(c)(1).
					RTC	RTC		
7	PIT	17062	IRC 56(b)(3)	NA	17062(c)(3)	17062(c)(2)		Amends RTC 17062(c)(3) to be RTC17062(c)(2).
								Amends RTC 17062(d), making a technical
7	PIT	17062	IRC 57(a)(5)	NA	RTC 17062(d)	Same		amendment by changing "do" to "shall".
								Amends RTC 17062(e), making a technical
7	PIT	17062	IRC 59(a)	NA	RTC 17062(e)	Same		amendment by changing "do" to "shall".
				PL 115-97, Sect.				Dencelo DTC 170C2/f) north-initiate to record the
				12001(b)(4) and		N		Repeals RTC 17062(f), pertaining to now repealed
_	DIT	47062		PL 117-169,		None -		IRC 56(d)(3), which relates to net operating loss
/	PIT	17062	IRC 56(d)(3)	Sect. 10101(f)	RTC 17062(f)	Repealed	RTC 23456(h)	attributable to federally declared disasters.

Bill					Current RTC	RTC Sect. in V		
Sect.	<b>RTC Part</b>	RTC Sect.	IRC(s) Impacted	PL Sect.	Section	98	Related RTC	Subject / Description
8	PIT	17062.1		PL 115-97, Sect. 12001(b)(4) and PL 117-169, Sect. 10101(f)	None- New RTC Section	RTC 17062.1		Adds RTC 17062.1, decoupling state law from several changes made to the federal alternative minimum tax, instead setting January 1, 2015, as the conformity date, except as otherwise provided. Note that Section 74 at RTC 23400 establishes the same treatment for CTL.
9	PIT	17062.3		PL 115-97, Sect. 12001(b)(4) and PL 117-169, Sect. 10101(f)	RTC 17062.3	None - Repealed	RTC 23456.5	Repeals RTC 17062.3, added by Sect. 5 of Chapter 34 of the Statutes of 2002, which established that amendments made to IRC 56 by Sect. 4(1) of PL 106- 519 shall not apply.
10	PIT	17062.3		PL 115-97, Sect. 12001(b)(4) and PL 117-169, Sect. 10101(f)	RTC 17062.3	None - Repealed	RTC 23456.5	Repeals RTC 17062.3, making a conforming change.
11	PIT	17062.3	IRC 56A		None- New RTC Section	RTC 17062.3	RTC 23456.5	Adds RTC 17062.3, establishing IRC 56A, relating to adjusted financial statement income in the CTL, shall not apply.
12	PIT	17063		PL 115-97, Sect. 12002(a)	RTC 17063(d)	Same	RTC 23453(d)	Amends RTC 17063(d), making a conforming change.
13	PIT	17076		PL 115-97, Sect. 11045(a)		RTC 17076(c)		Adds RTC 17076(c), continues nonconformity to Suspension of Miscellaneous Itemized Deductions. Adds RTC 17085(g), to conform to the penalty waiver
14	PIT	17085	IRC 72(p)	PL 116-260, Sect. 302(c)	None- New RTC Section	RTC 17085(g)		for retirement account loans for qualified disaster distributions.
15	PIT	17087.5	IRC 1361-1379	NA	RTC 17087.5	RTC 17087.5(a)		Amends RTC 17087.5 to be RTC17087.5(a).
16	PIT	17131.4	IRC 106(d)	NA		RTC 17131.4(a)		Amends RTC 17131.4 to be RTC17131.4(a) .
15	PIT	17087.5	IRC 1371(f)	PL 115-97, Sect. 13543(b)	None- New RTC Section	RTC 17087.5(b)	RTC 23806(e)	Adds RTC 17087.5(b), continues nonconformity to the S-Corp conversion gain exclusion.

Bill					Current RTC	RTC Sect. in V		
Sect.	<b>RTC</b> Part	RTC Sect.	IRC(s) Impacted		Section	98	Related RTC	Subject / Description
				PL 114-255,				
				Sect.	None- New	RTC		Adds RTC 17131.4(b), continues nonconformity on
16	PIT	17131.4	IRC 106(g)	18001(a)(2)	RTC Section	17131.4(b)		small employer health reimbursement arrangement.
					RTC			Amends RTC 17131.8(f)(2), to fix a drafting error by
17	PIT	17121 0				Como		striking "116-120" and replacing it with "116-260".
17	PH	17131.8	IRC 61	NA PL 116-260, Div.	17131.8(f)(2)	Same	RTC 24308.6(f)(2)	Adds RTC 17131.8(g), updates conformity to include
					None- New	RTC		additional expenses under Paycheck Protection
17	PIT	17121 0	IRC 265	304(a)			DTC 24208 6(g)	
17	PII	17131.8	IKC 205	304(a)	RTC Section	17131.8(g) RTC	RTC 24308.6(g)	Program Loans.
17	PIT	17131.8	IRC 61	NA	17131.8(g)	17131.8(h)		Amends RTC 17131.8(g) to be RTC17131.8(h).
1/	1 1 1	1/151.0			RTC	RTC		
17	PIT	17131.8	IRC 61	NA	17131.8(h)	17131.8(i)		Amends RTC 17131.8(h) to be RTC17131.8(i).
					RTC	RTC		
17	PIT	17131.8	IRC 61	NA	17131.8(i)	17131.8(j)		Amends RTC 17131.8(i) to be RTC17131.8(j).
					RTC	RTC		
17	PIT	17131.8	IRC 61	NA	17131.8(j)	17131.8(k)		Amends RTC 17131.8(j) to be RTC17131.8(k).
								Adds RTC 17131.11, decouples from Federal Disaster
				PL 118-148,	None- New			Relief Act East Palestine disaster relief payment
18	PIT	17131.11	IRC 139(b)	Sect. 4	RTC Section	RTC 17131.11		provisions.
			IRC 72					
			529				RTC 17140.3(f)(1)-	
						RTC	(3), RTC	Adds RTC 17140(h)(1)-(3), decouples from special
			529(c)(3)(E) and IRC	PL 117-328,	None- New	-	• •	rollovers to Roth IRAs from long-term qualified
10	PIT	17140	-	,			17501(f)(1)-(3),	<b>-</b> .
19	PH	17140	408A(e)(1)(C) IRC 72, IRC	Sect. 126(a)	RTC Section	(3)	and RTC 23711(e)	tuition programs and makes conforming changes.
			529, IRC				RTC 17140(h)(1)-	
			529(c)(3)(E), IRC			RTC	(3), RTC	Adds RTC 17140.3(f)(1)-(3), decouples from special
				PL 117-328,	None- New		17140.3(f)(1)-(3),	rollovers to Roth IRAs from long-term qualified
20	PIT	17140.3		Sect. 126(a)	RTC Section	(3)	and RTC 23711(e)	tuition programs and makes conforming changes.
20		1, 140.5				(5)		Amends RTC 17144.5(a) to be RTC 17144.5(a)(1), and
					RTC	RTC		makes a technical amendment removing the comma
21	PIT	17144.5	IRC 108(a)(1)(E)	NA	17144.5(a)	17144.5(a)(1)		after "Code".
		-			- \- /	- \- /\-/	L	

Bill					Current RTC	RTC Sect. in V		
Sect.	<b>RTC</b> Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Section	98	Related RTC	Subject / Description
				PL 114-113,				
				Sect. 151(b);				
				PL 115-123,				
				Sect. 40201(a);				Amondo DTC $17144 \Gamma(a)$ to be DTC $17144 \Gamma(a)(2)$ and
				PL 116-94, Sect.				Amends RTC 17144.5(a) to be RTC 17144.5(a)(2), and
				101(a)(b); and				continues California's modified conformity to
				,	RTC	RTC		qualified principal residence indebtedness
21	PIT	17144.5	IRC 108(a)(1)(E)	Sect. 114(a)(b)	17144.5(a)	17144.5(a)(2)		exclusions; decouples from federal extension.
					RTC			Amends RTC 17144.5(b), making a technical
21	PIT	17144.5	IRC 108(h)(2)	NA	17144.5(b)	Same		amendment removing the comma after "Code".
					RTC			Amends RTC 17144.5(c), making a technical
21	PIT	17144.5	IRC 108	NA	17144.5(c)	Same		amendment by changing "his or her" to "their". Amends RTC 17144.5(e) by making a technical
								amendment to clarify that the act adding this
					RTC			subdivision was Section 1 of Chapter 152 of the
21	PIT	17144.5	NA	NA	17144.5(e)	Same		Statutes of 2014.
					RTC			Amends RTC 17144.5(e), making a technical
21	PIT	17144.5	IRC 108	NA	17144.5(e)	Same		amendment by changing "his or her" to "their". Adds RTC 17149.1, decouples from federal
				PL 115-97, Sect.				suspension of qualified bicycle commuting
22	PIT	17149.1	IRC 132(f)(8)	11047(a)	RTC Section	RTC 17149.1		reimbursement exclusion.
				PL 115-97, Sect.				Adds RTC 17149.2, decouples from moving expense
23	PIT	17149.2	IRC 132(g)(2)	11048(a)	RTC Section	RTC 17149.2		reimbursement suspension. Adds RTC 17158.4, decouples from exclusion from
				PL 114-113,	None- New			gross income of certain coal power grants to non-
24	PIT	17158.4	IRC Uncodified	Sect. 343	RTC Section	RTC 17158.4		corporate taxpayers. Adds RTC 17158.5, decouples from Federal Disaster
				DI 440 440				Relief Act exclusion from gross income for
				PL 118-148,	None- New			compensation for losses or damages resulting from
25	PIT	17158.5	IRC 61	Sect. 3	RTC Section	RTC 17158.5		certain wildfires
								Adds RTC 17201.1(a), to continue nonconformity to
					Nono Nou	DTC		federal provisions regarding amortization of
26	DIT	17204 4	100 174	PL 115-97, Sect.		RTC	DTC 17204 4/-)	
26	PIT	17201.1	IRC 174	13206(a)	RTC Section	17201.1(a)	RTC 17201.1(a)	research and experimental expenditures.

Bill					Current RTC	RTC Sect. in V		
Sect.	<b>RTC</b> Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Section	98	Related RTC	Subject / Description
				PL 115-97, Sect.	None- New	RTC		Adds RTC 17201.1(c), to continue nonconformity to federal limitation on deduction by employers of
26	PIT	17201.1	IRC 274	13304	<b>RTC Section</b>	17201.1(c)	RTC 24430	expenses for fringe benefits.
26	PIT	17201.1	IRC 280F	PL 115-97, Sect. 13202(a)	None- New RTC Section	RTC 17201.1(d)	RTC 24349.1(d)	Adds RTC 17201.1(d), decouples from higher depreciation thresholds relating to luxury automobiles.
27	PIT	17201.6		PL 115-97, Sect. 11011	RTC 17201.6	Same		Amends RTC 17201.6 to continue nonconformity to federal qualified business income deduction. Note that IRC 199 was been repealed.
28	PIT	17204		NA	RTC 17204	RTC 17204(a)		Amends RTC 17204 to be RTC17204(a).
28	PIT	17204	IRC 165(d)	PL 115-97, Sect. 11028(c) PL 116-260,	RTC Section	RTC 17204(c)		Adds RTC 17204(c), to continue nonconformity to federal casualty loss and disaster losses. Adds RTC 17204(d), to continue nonconformity to
28	PIT	17204	IRC 165(h)	Sect. 304 PL 118-148,	RTC Section None- New	RTC 17204(d)		federal casualty loss and disaster losses Adds RTC 17204(e), to continue nonconformity to
28	PIT	17204	IRC 165(h)	Sect. 2	RTC Section	RTC 17204(e)		federal casualty loss and disaster losses.
29	PIT	17204.2	IRC 165(d)	PL 115-97, Sect. 11050	None- New RTC Section	RTC 17204.2		Adds RTC 17204.2, to continue nonconformity to federal wagering loss limitations.
30	PIT	17204.7		PL 116-260, Sect. 104(c)	RTC 17204.7	None - Repealed		Repeals RTC 17204.7, which previously referenced IRC 222, relating to qualified tuition and related expenses, as IRC 222 was repealed by PL 116-260 Sect. 104(c).
				PL 115-97, Sect. 11042(a); PL 117-169, Sect. 13903; and PL 117-169 Sect.				Adds RTC 17220(c), continues nonconformity on
31	PIT	17220	IRC 164(b)(6)	13904	RTC Section	RTC 17220(c)		deduction limitation for state and local taxes.
31	PIT	17220	IRC 164(c)	NA	RTC 17220(c)	RTC 17220(d)		Amends RTC 17220(c) to be RTC17220(d).
32	PIT	17225	IRC 163(a)	NA	RTC 17225	RTC 17225(a)		Amends RTC 17225 to be RTC17225(a).

Bill	T				Current RTC	RTC Sect. in V		
Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PI Sect.	Section	98	Related RTC	Subject / Description
5000	literate		incloy impacted		Section	50		
				PL 115-97, Sect.				
				11043(a);				
				PL 115-97, Sect.				
				13301(a); and				
				PL 116-136,	None- New			Adds RTC 17225(b), continues nonconformity for
32	PIT	17225	IRC 163(h)(3)(F)		RTC Section	RTC 17225(b)		federal limitations on mortgage interest deduction.
				PL 115-97, Sect.				
				11027;				
				PL 116-94, Sect.				Amends RTC 17241(a) to be RTC 17241, and
				103; and				continues California's lower floor of 7.5 percent
				PL 116-260,				instead of the federal 10 percent for unreimbursed
33	PIT	17241	IRC 213(a)	Sect. 101 PL 115-97, Sect.	RTC 17241(a)	RTC 17241		medical expense deduction for years before 2021.
				11027;				Repeals RTC 17241(b), which established that IRC
				PL 116-94, Sect.				213(f), relating to special rule for 2013, 2014, 2015,
				103; and				and 2016, shall not apply. IRC was repealed by PL
				PL 116-260,		None -		116-260, Sect. 101, which also made the 7.5 % AGI
33	PIT	17241	IRC 213(f)	Sect. 101	RTC 17241(b)			floor permanent by rewriting § 213(a).
								Repeals RTC 17250(a)(5), which established IRC
			IRC 168(b)(3)(G)	PL 115-97, Sect.	RTC	None -		168(b)(3)(G)-(H) shall not apply. These IRC sections
34	PIT	17250	(H)	13204(a)	17250(a)(5)	Repealed		were repealed by PL 115-97, Section 13204(a).
			12.0					
			IRC					
			168(e)(3)(E)(iv)-					
			. ,	PL 115-97, Sect.		None -		Repeals RTC 17250(a)(6), continues nonconformity
34	PIT	17250	168(e)(3)(E)(ix)	13204(a)	17250(a)(6)	Repealed		to federal depreciation rules.
				PL 115-97, Sect.				
				13204 and				
			IRC	PL 116-136,	None- New	RTC		Adds RTC 17250(a)(5), continues nonconformity to
34	PIT	17250		Sect. 2307(a)	<b>RTC</b> Section	17250(a)(5)		federal depreciation rules.
			IRC 168(b) and					Amends RTC 17250(a)(6) to be RTC 17250(a)(7), and
			IRC	PL 115-97, Sect.		RTC		continues nonconformity to federal depreciation
34	PIT	17250	168(e)	13204(a)	17250(a)(6)	17250(a)(7)		rules.

Bill					Current RTC	RTC Sect. in V		
Sect.	<b>RTC Part</b>	RTC Sect.	IRC(s) Impacted	PL Sect.	Section	98	Related RTC	Subject / Description
						RTC		
				PL 115-97, Sect.	None- New	17250(a)(7)(A		Adds RTC 17250(a)(7)(A), continues nonconformity
34	PIT	17250	(G)	13205	RTC Section	)		to federal depreciation rules.
			IRC 168(g)(2)(C)			RTC		
				PL 115-97, Sect.		17250(a)(7)(B		Adds RTC 17250(a)(7)(B), continues nonconformity
34	PIT	17250	168(g)(3)(B)	13204(a)	RTC Section	) RTC		to federal depreciation rules.
				DI 115 07 Coot				
2.4	DIT	47250		PL 115-97, Sect.		17250(a)(7)(C		Adds RTC 17250(a)(7)(C), continues nonconformity
34	PIT	17250	IRC 168(g)(8)	13204(a)	RTC Section RTC	)		to federal depreciation rules. Amends RTC 17250(a)(8), updating the relating to
24	лт	17250				Sama		
34	PIT	17250	IRC 168(I)	NA	17250(a)(8)	Same		clause title. Repeals RTC 17250(a)(10), which states IRC 168(n),
								relating to special allowance for qualified disaster
				PL 115-141,				assistance property, shall not apply as this section of
				Sect.	RTC	None -		the IRC was repealed by PL 115-141, Sect.
34	PIT	17250	IRC 168(n)	401(b)(13)(A)		Repealed		401(b)(13)(A).
54	FII	17230	INC 100(II)	401(D)(15)(A)	17230(a)(10)	Repealed		401(b)(15)(A).
				PL 114-113,				
				Sect. 189 and				Amends RTC 17250(a)(11) to be RTC 17250(a)(10),
			IRC	PL 116-260,	RTC	RTC		and continues nonconformity to federal
34	PIT	17250	168(i)(15)(D)	Sect. 115(a)	17250(a)(11)	17250(a)(10)		depreciation rules.
			IRC					Amends RTC 17250(a)(12) to be RTC 17250(a)(11),
			168(e)(3)(B)(vii)-	PL 117-169,	RTC	RTC		continues nonconformity to federal depreciation
34	PIT	17250	(viii)	Sect. 13703(a)	17250(a)(12)	17250(a)(11)		rules.
				PL 114-113,	None- New	RTC		Adds RTC 17250.1(a), continues nonconformity to
35	PIT	17250.1	170(b)(1)(A)(ix)	Sect. 331(a)	RTC Section	17250.1(a)		enhancements to federal charitable contributions.
				PL 115-97, Sect.		RTC		Adds RTC 17250.1(b), continues nonconformity to
35	PIT	17250.1	IRC 170(b)(1)(G	11023(a)	RTC Section	17250.1(b)		enhancements to federal charitable contributions.
			IRC		Nono Nou	RTC		Adds DTC 17250 1(s) continues representativity
25	DIT	47050 4		PL 114-113,	None- New			Adds RTC 17250.1(c), continues nonconformity to
35	PIT	17250.1	170(b)(1)(E)(vi)	Sect. 111(a)(1)	RTC Section	17250.1(c)		enhancements to federal charitable contributions.
				PL 116-260,	None- New			Adds RTC 17250.2, continues nonconformity to
36	PIT	17250.2	IRC 170(p)	Sect. 212	RTC Section	RTC 17250.2		enhancements to federal charitable contributions.
30	P11	1/230.2	INC 170(P)	Jell. ZIZ	RIC SECTION	NIC 17250.2		ennancements to rederar chantable contributions.

Bill					Current RTC	RTC Sect. in V		
Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Section	98	Related RTC	Subject / Description
				PL 114-113,				Amends RTC 17255(d), continues nonconformity to
37	PIT	17255	IRC 179(c)(2)	Sect. 124	RTC 17255(d)	Same	RTC 24356(b)(5)	federal depreciation rules.
								Amends RTC 17255(f), making a technical
37	PIT	17255		NA	RTC 17255(f)	Same	RTC 24356(b)(7)	amendment by changing "does" to "shall".
				PL 114-113,	None- New			Adds RTC 17255(g), continues nonconformity to
37	PIT	17255		Sect. 124	<b>RTC Section</b>	RTC 17255(g)	RTC 24356.1(a)	federal depreciation rules.
				PL 115-97, Sect.	None- New			Adds RTC 17255(h), continues nonconformity to
37	PIT	17255	IRC 179	13101	RTC Section	RTC 17255(h)	RTC 24356.1(b)	federal depreciation rules.
								Adds RTC 17270(c), continues nonconformity to
				PL 115-97, Sect.				federal provisions regarding amortization of
38	PIT	17270	IRC 280C(c)	13206(d)(2)(A)	RTC Section	RTC 17270(c)	RTC 24440(b)(2)	research and experimental expenditures.
						None		Dencels DTC 17271(a), descupling from changes on
20	DIT	47074		PL 115-97, Sect.	DTC 47274/-)	None -		Repeals RTC 17271(a), decoupling from changes on
39	PIT	17271	IRC 162(m)	13601(a)-(d)	RTC 17271(a)	Repealed		limited deduction for executive pay.
								Amends RTC 17271(b) to be RTC 17271(a) and makes
				PL 115-97, Sect.				a technical amendment clarifying that PL 115-97
39	PIT	17271		13601(e)(2)	RTC 17271(b)	BTC 17271(a)		Sect. $13601(e)(2)$ pertains to IRC $162(m)$ .
55		1,2,1	102(11)	10001(0)(2)	(10 17271(0)			
								Repeals RTC 17275.3, which established IRC
								170(e)(3)(D), relating to special rule for contributions
				PL 115-141,		None -		of book inventory to public schools, shall not apply.
40	PIT	17275.3	IRC 170(e)(3)(D)	Sect. 401(b)(14)	RTC 17275.3	Repealed		IRC 170(e)(3)(D) has been repealed.
						·		
				PL 115-97, Sect.				
				13302(a)(1) and				
				PL 116-136,	None- New	RTC		Adds RTC 17276(a)(3), providing that federal
41	PIT	17276	IRC 172(a)	Sect. 2303(a)(1)	RTC Section	17276(a)(3)	RTC 24416(a)(3)	changes to net operating losses do not apply.
				PL 115-97, Sect.				
				13302(a)(2) and				
				PL 116-136,				
				Sect.	None- New	RTC		Adds RTC 17276(b)(2), providing that federal
41	PIT	17276	IRC 172(b)(2)(C)	2303(a)(2)(A)	<b>RTC</b> Section	17276(b)(2)	RTC 24416(b)(2)	changes to net operating losses do not apply.

Bill					Current RTC	RTC Sect. in V		
Sect.	<b>RTC</b> Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Section		Related RTC	Subject / Description
					RTC	RTC		
41	PIT	17276	IRC 172	NA	17276(b)(2)	17276(b)(3)		Amends RTC 17276(b)(2) to be RTC17276(b)(3).
					RTC	RTC		
41	PIT	17276	IRC 172	NA	17276(b)(3)	17276(b)(4)		Amends RTC 17276(b)(3) to be RTC17276(b)(4).
					RTC	RTC		
41	PIT	17276	IRC 172	NA	17276(b)(4)	17276(b)(5)		Amends RTC 17276(b)(4) to be RTC17276(b)(5).
					-	RTC		
41	PIT	17276	IRC 172	NA	17276(b)(5)	17276(b)(6)		Amends RTC 17276(b)(5) to be RTC17276(b)(6).
					RTC	RTC		
41	PIT	17276	IRC 172	NA	17276(b)(6)	17276(b)(7)		Amends RTC 17276(b)(6) to be RTC17276(b)(7).
				PL 116-136,				
				Sect.	RTC			
			IRC	2303(b)(1),	17276(d)(1)(A		RTC	Amends RTC 17276(d)(1)(A), providing that federal
41	PIT	17276	172(b)(1)(A)(ii)	(c)(2)	)	Same	24416(e)(1)(A)	changes to net operating losses do not apply.
				PL 116-136,				
				Sect.	RTC			
			IRC	2303(b)(1),	17276(d)(1)(B			Amends RTC 17276(d)(1)(B), provides that the
41	PIT	17276	172(b)(1)(A)(ii)	(c)(2)	)	Same	RTC 24416(e)(1)(B)	federal changes to net operating losses do not apply.
				PL 116-136,		DTC		
				Sect.		RTC		
				2303(b)(1),	None- New	17276(d)(1)(C		Adds RTC 17276(d)(1)(C), providing that federal
41	PIT	17276	IRC 172(b)(1)(A)	(c)(2) PL 116-136,	RTC Section	)	RTC 24416(e)(1)(C)	changes to net operating losses do not apply.
						RTC		
				Sect.	Name News		DTC	
	<b></b>	47076		2303(b)(1),	None- New	17276(d)(1)(D		Adds RTC 17276(d)(1)(D), providing that federal
41	PIT	17276	IRC 172(b)(1)(D)	(c)(2)	RTC Section	)	24416(e)(1)(D)	changes to net operating losses do not apply.
			IRC 172 and IRC					
			172(j)					
				DI 446 260		N		
	<b></b>	17076.05		PL 116-260,		None -		Repeals RTC 17276.05, to provide federal changes to
42	PIT	17276.05	172(b)(1)(J))	Sect. 281	RTC 17276.05	Repealed	RTC 24416.05	net operating losses do not apply. Repeals RTC 17302, relating to alimony payments in
				PL 115-97, Sect.		None -		IRC 215, as PL 115-97 Sect. 11051(a) repealed IRC
12	ыт	17302	IDC 215	-	RTC 17302			215. as PL 115-97 Sect. 11051(a) repealed IRC
43	PIT	1/302	IRC 215	11051(a)	KIC 17302	Repealed		Adds RTC 17321.1, decoupling from federal changes
				PL 115-97, Sect.	Nono Now			to TCJA repeal of the exception recognition of gains
	ыт	17221 1		-		DTC 17221 1		
44	PIT	17321.1	IRC 367(a)(3)(B)	14102(e)	RTC Section	RTC 17321.1	RTC 24454.1	for transfers.

Bill					Current RTC	RTC Sect. in V		
Sect.	<b>RTC Part</b>	RTC Sect.	IRC(s) Impacted	PL Sect.	Section	98	Related RTC	Subject / Description
				PL 115-97, Sect.				Adds RTC 17322.5, continues nonconformity to
45	PIT	17322.5	IRC 381(c)(20)	13301(b)(1)	RTC Section	RTC 17322.5	RTC 24471.5	federal limitations on interest as a business expense.
46	PIT	17323	IRC 382(n)	NA	RTC 17323	RTC 17323(a)		Amends RTC 17323 to be RTC 17323(a).
		1,525	1110 302(11)		110 17 525	111C 17525(u)		/ menus me 17525 to be me 17525(u).
				PL 116-136,	None- New			Adds RTC 17323(b), continues nonconformity to
46	PIT	17323	IRC 382(d)(3)	Sect. 4003(h)(2)	RTC Section	RTC 17323(b)	RTC 24459	federal limitations on interest as a business expense.
								· · · ·
				PL 115-97, Sect.	None- New			Adds RTC 17323(c), continues nonconformity to
46	PIT	17323	IRC 382(k)(1)	13301(b)(3)	RTC Section	RTC 17323(c)	RTC 24459	federal limitations on interest as a business expense.
			100		Name News			
47	ыт	17224	IRC	PL 117-169,	None- New	DTC 17224		Adds RTC 17324, continues nonconformity to federal
47	PIT	17324	312(k)(3)(B)(ii)	Sect. 13303(b)	RTC Section	RTC 17324	RTC 24457	depreciation rules.
			IRC 402(g), IRC	PL 117-328,				
				Sect. 109(a)-(c),				Amends RTC 17501(c), limits elective deferrals to
48	PIT	17501		117(b), 126(b)	RTC 17501(c)	Same		2010 amounts for years beginning before 2025.
								, , ,
				PL 117-328,				
				Sect. 109(a)-(c),				Amends RTC 17501(d), increasing the basis for
48	PIT	17501	and IRC 414(v)	117(b), 126(b)	RTC 17501(d)	Same		deferrals not allowed before 2025.
			IRC 72, IRC				DTC 17140/b)(1)	
			529, IRC			DTC	RTC 17140(h)(1)-	Add $DTC(47504(t)(4)(2))$ descenting from an exist
			529(c)(3)(E), IRC		None Nous		(3), RTC	Adds RTC 17501(f)(1)-(3), decoupling from special
40	DIT	475.04		PL 117-328,	None- New	17501(f)(1)-	17140.3(f)(1)-(3),	rollovers to Roth IRAs from long-term qualified
48	PIT	17501	408A(e)(1)(C)	Sect. 126(a) PL 117-328,	RTC Section	(3)	and RTC 23711(e)	tuition programs and makes conforming changes.
			-	Sects. 108-109				
				and				Adds RTC 17501.8(a), conforms to changes made by
				PL 117-328,	None- New	RTC		the Consolidated Appropriations Act to contribution
49	PIT	17501.8	414(v)(2)	Sect. 117	RTC Section	17501.8(a)		catch-up limits to IRAs.
_				-				Adds RTC 17501.8(a)(1), conforms to changes made
				PL 117-328,	None- New	RTC		by the Consolidated Appropriations Act to
49	PIT	17501.8	IRC 219(b)(5)(C)	Sect. 108	<b>RTC Section</b>	17501.8(a)(1)		contribution catch-up limits to IRAs
								Adds RTC 17501.8(a)(2), conforms to changes made
				PL 117-328,	None- New	RTC		by the Consolidated Appropriations Act to
49	PIT	17501.8	IRC 414(v)	Sect. 109	RTC Section	17501.8(a)(2)		contribution catch-up limits to IRAs.

Bill					Current RTC	RTC Sect. in V		
Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Section	98	Related RTC	Subject / Description
				0 447 220	Name News	DTC		Adds RTC 17501.8(a)(3), conforms to changes made
	<b>N</b> . <b>T</b>			PL 117-328,	None- New	RTC		by the Consolidated Appropriations Act to
49	PIT	17501.8	IRC 414(v)(2)	Sect. 117 PL 117-328.	RTC Section	17501.8(a)(3)		contribution catch-up limits for Simple Plans.
			219(b)(5)(C),	Sects. 108-109				
				and		RTC		Adds RTC 17501.8(b)(1)-(2), makes Section 41
				PL 117-328,	None- New	17501.8(b)(1)-		findings and declarations for the deductions in RTC
49	ΡΙΤ	17501.8		Sect. 117	RTC Section	(2)		17501.8(a).
49	FII	17301.0	414(V)(Z)	Sect. 117	KTC Section	(2)		1/301.8(8).
				PL 115-97, Sect.				
				13221(a)-(b);				
				PL 115-123,				
				Sect. 40414(a);				
			IRC 451(k)(3)	and				Amends RTC 17551(f) to strike reference to "451(i)"
			(previously IRC	PL 116-94, Sect.				and replace with "451(k)" to reflect that section
50	PIT	17551	451(i))	132(a)	RTC 17551(f)	Same	RTC 24661.6	being renumbered.
								Amends RTC 17559(a), makes a technical
			IRC 451(g)(3)					amendment striking reference to "451(e) " and
			,	PL 115-97, Sect.				replacing it with "451(g)" to reflect that section
51	PIT	17559		13221(a)	RTC 17559(a)	Same	RTC 24661.5	being renumbered.
				PL 116-136,		DTC		
	<b>N</b> . <b>T</b>			Sect. 2304(a)-	None- New	RTC		Adds RTC 17560.5(c), maintains California's current
52	PIT	17560.5	IRC 461(I)	(b)	RTC Section	17560.5(c)		modified conformity on noncorporate losses.
				PL 117-2, Sect.	None- New	RTC		Adds RTC 17560.5(d), maintains California's current
52	PIT	17560.5		9041(a)	RTC Section	17560.5(d)		modified conformity on noncorporate losses.
52	FII	17500.5		PL 117-169,	KTC Section	17500.5(u)		modified comornity on noncorporate losses.
				Sect.	None- New	RTC		Adds RTC 17560.5(e), maintains California's current
52	PIT	17560.5	IRC 461(I)(1)	13903(b)(1)	RTC Section	17560.5(e)		modified conformity on noncorporate losses.
52		1,000.0		PL 114-113,		1,000.0(0)		
				Sect. 143(a)(2)				
				and				
				PL 114-113,				Adds RTC 17564(h), maintains nonconformity to
			IRC	Sect.	None- New			Special Rules for long- term contracts relating to
53	PIT	17564	460(c)(6)(B)(ii)	143(b)(6)(I)	<b>RTC</b> Section	RTC 17564(h)	RTC 24673.2(h)	when income is included in gross income.

Bill	Ι				Current RTC	RTC Sect. in V		
Sect.	<b>RTC Part</b>	RTC Sect.	IRC(s) Impacted	PL Sect.	Section	98	Related RTC	Subject / Description
				PL 115-97, Sect.	Nono Now			Adds RTC 17567, decoupling from the repeal of the
	DIT	47567				DTC 475 C7	DTC 24670	
54	PIT	17567	IRC 453B(e)	13512(b)(1)	RTC Section	RTC 17567	RTC 24670	small life insurance company deduction. Amends RTC 17737 to be RTC 17737(a), and makes a
	DIT	47707			DTC 47707			technical amendment removing parentheses and
55	PIT	17737	IRC 682(a)	NA	RTC 17737	RTC 17737(a)		replacing them with commas.
				PL 115-97, Sect.	None- New			Adds RTC 17737(b), to conform to federal alimony
55	PIT	17737		11051(b)(1)(c)	RTC Section	RTC 17737(b)		provisions.
55	PII	1//5/	IRC 002(d)	11051(0)(1)(0)	KTC Section	KIC 17757(D)		
				PL 115-97, Sect.	None- New			Adds RTC 17737(c), to conform to federal alimony
55	PIT	17737		11051(b)(1)(c)		RTC 17737(c)		provisions.
						RTC		
					RTC	18031.5(b)(1)		Amends RTC 18031.5(b)(1) to be
56	PIT	18031.5	IRC 1031	NA	18031.5(b)(1)	(A)		RTC18031.5(b)(1)(A).
						RTC		
					RTC	18031.5(b)(1)		Amends RTC 18031.5(b)(2) to be
56	PIT	18031.5	IRC 1031	NA	18031.5(b)(2)	(B)		RTC18031.5(b)(1)(B).
				· · //	None- New	RTC		Adds RTC 18031.5(b)(2), fully conforms to changes
56	PIT	18031.5	IRC 1031	Sect.115-97	RTC Section	18031.5(b)(2)		made to limit IRC 1031 exchanges to real property.
				PL 115-97, Sect.				Adds RTC 18036(e), continues nonconformity to
57	PIT	18036	IRC 1016(a)(38)	13303(a), (b)	RTC Section	RTC 18036(e)		federal opportunity zone provisions.
								Repeals RTC 18042(b), to conform to a definition
				117 220		None -		
- 0	DIT	10040		PL 117-328,				change for purposes of federal employee stock
58	PIT	18042	IRC 1042	Sect. 114(a)(b)	RTC 18042(b)	Repealed		ownership plan gain nonrecognition.
58	PIT	18042	IRC 1042	NA	RTC 18042(c)	BTC 18042(b)		Amends RTC 18042(c) to be RTC18042(b).
50	+	10072	1072	1.0.1	110 10042(0)			Adds RTC 18045, decoupling from federal provisions
								regarding recharacterization of certain gains in the
								case of partnership profits interests held in
				PL 115-97, Sect.	None- New			connection with the performance of investment
59	PIT	18045		•		RTC 18045		
59	PIT	18045		PL 115-97, Sect. 13309(a)(2)		RTC 18045		

Bill					Current RTC	RTC Sect. in V		
Sect.	<b>RTC</b> Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Section	98	Related RTC	Subject / Description
			IRC 1221(a)(3)					Adds RTC 18151.9, decoupling from a federal
			and IRC	PL 115-97, Sect.	None- New			provision not treating certain self-created property
60	PIT	18151.9	1231(b)(1)(C)	13314(a)-(b)	<b>RTC</b> Section	RTC 18151.9	RTC 24990.9	as a capital asset.
				PL 115-141,				
				Sect. 1301(a)(2)				
				and				Repeals RTC 18409(b)(2), which previously stated
				PL 116-25, Sect.		None -		that, for purposes of paragraph (1), the last sentence
61	AFITL	18409	IRC 6011(e)(2)	12301		Repealed		of IRC6 011(e)(2) does not apply.
					-	RTC		
61	AFITL	18409	IRC 6011(e)	NA	18409(b)(3)	18409(b)(2)		Amends RTC 18409(b)(3) to be RTC18409(b)(2).
					RTC			
62	AFITL	18622.5	IRC 6225	NA	18622.5(a)	Same		Amends RTC 18622.5(a), making technical cleanup.
					RTC			Amends RTC 18622.5(b)(1), making technical
62	AFITL	18622.5	IRC 6227	NA	18622.5(b)(1)	Same		cleanup.
					RTC	_		Amends RTC 18622.5(b)(6), making technical
62	AFITL	18622.5	IRC 6226	NA	18622.5(b)(6)	Same		cleanup.
					RTC			Amondo DTC 19C22 $\Gamma(h)(0)$ mobile to shall
62	A E171	10C22 F	100 0004 0044	N1.4	-	C		Amends RTC 18622.5(b)(8), making technical
62	AFITL	18622.5	IRC 6221-6241	NA	18622.5(b)(8) RTC	Same		cleanup.
					18622.5(b)(11			Amends RTC 18622.5(b)(11), making technical
62	AFITL	18622.5	IRC 6225(d)(1)	NA	18022.5(0)(11	Same		cleanup.
02	AFIIL	18022.5	IRC 0225(U)(1)	NA	)	RTC		Adds RTC 18622.5(b)(13), making a technical
					None- New	18622.5(b)(13		amendment stating "Partnership-related item" has
62	AFITL	18622.5	IRC 6241(2)(B)	NA	RTC Section	10022.5(5)(15		the meaning provided in IRC 6241(2)(B).
02	AITL	10022.5	INC 0241(2)(B)	NA	KTC Section	)		
					RTC			Amends RTC 18622.5(c)(1), making technical
62	AFITL	18622.5	IRC 6225(d)(1)	NA	18622.5(c)(1)	Same		cleanup.
02		10022.5	INC 0225(0)(1)		10022.5(0)(1)	Same		Amends RTC 18631.7(d)(1), making a technical
			IRC 6721 and		RTC			change by striking "as those sections read on
63	AFITL	18631.7		NA	18631.7(d)(1)	Same		January 1, 2005."
					(4/(1)			Amends RTC 18666(a), making a conforming change
								clarifying and adding the millionaire tax to the rate
64	AFITL	18666	IRC 1446	NA	RTC 18666(a)	Same		withheld on ECI.

Bill					Current RTC	RTC Sect. in V		
Sect.	<b>RTC Part</b>	RTC Sect.	IRC(s) Impacted	PL Sect.	Section	98	Related RTC	Subject / Description
			IRC 1, IRC 11,					Amondo DTC $10CCC(h)(1)$ to account for the Draw $C2$
			IRC 17041, IRC		DTC			Amends RTC 18666(b)(1) to account for the Prop. 63
<b>C A</b>		18666		PL 115-97, Sect.		Correct		millionaires' surcharge that applies to IRC 1446
64	AFITL	18000	1446(b)(2)(A)	13501	18666(b)(1)	Same		withholding requirement. Adds RTC 18666(b)(3), making a conforming change
								and also clarifying the rate by specifying the regular
			IRC 1, IRC 11,					rate plus the millionaire tax for dispositions of
			IRC and IRC	PL 115-97, Sect.	None- New	RTC		partnership
64	AFITL	18666	1446(f)(1)	13501	<b>RTC</b> Section	18666(b)(3)		interest.
								Amends RTC 19058(b), making a technical
			IRC					amendment by changing "section both" to "section,
65	AFITL	19058	6501(e)(1)(A)	NA	RTC 19058(b)	Same		all".
								Adds RTC 19058(b)(2) to conform to an that an
			10.0			DTC		understatement of gross income by reason of an
65	A 5171	10050		PL 114-41, Sect.		RTC		overstatement of unrecovered cost or other basis is
65	AFITL	19058	6501(e)(1)(B)(ii)	2005(a)(1)	RTC Section	19058(b)(2)		an omission from gross income. Amends RTC 19058(b)(2) to be RTC 19058(b)(3) and
			IRC					makes a technical change reflecting the addition of
				PL 114-41, Sect.	RTC	RTC		the new RTC 19058(b)(2) relating to
65	AFITL	19058		2005(a)(1)	19058(b)(2)	19058(b)(3)		understatements of gross income.
			,					
								Amends RTC 19141.5(a)(2), establishing that IRC
								6038A, relating to penalties, shall apply unless
					RTC			otherwise provided, imposing a different threshold
66	AFITL	19141.5	IRC 6038A	NA	19141.5(a)(2)	Same		than the IRC for imposition of the penalty.
								Amends RTC 19141.5(a)(3), conforms to the federal
								penalty for a corporation failing to furnish
				PL 115-97, Sect.	PTC			information or maintain records at the lower
66	AFITL	19141.5	IRC 6038A	14401(b)(2)	19141.5(a)(3)	Same		amount of \$10,000 instead of the federal \$25,000.
00		19141.9			RTC	Same		Amends RTC 19144(a)(2), making a technical
67	AFITL	19144	NA	NA	19144(a)(2)	Same		amendment by adding a comma after "11".
					<u>, , , , , , , , , , , , , , , , , , , </u>			Amends RTC 19144(a)(2) by changing the reference
					RTC			to RTC "19024" to RTC "19025", as RTC 19204 was
67	AFITL	19144	NA	NA	19144(a)(2)	Same		repealed.

Bill					Current RTC	RTC Sect. in V		
Sect.	<b>RTC</b> Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Section	98	Related RTC	Subject / Description
								Amends RTC 19167(a)(5) by making a technical
								amendment to clarify IRC 6695(g) pertains to the tax
				PL 115-97, Sect.	RTC			benefits in that section and not just the earned
68	AFITL	19167	IRC 6695(g)	11001(b)	19167(a)(5)	Same		income tax credit.
				PL 115-97, Sect.				
				11002 and				
				PL 116-25, Sect.				
				2301	RTC	None -		Repeals RTC 19183(a)(3), which pertained to
69	AFITL	19183	IRC 6721(f)(1)	2301	19183(a)(3)	Repealed		modifications to IRC 6721(f)(1).
05		15105			19109(0)(3)	Repealed		
				PL 115-97, Sect.				
				11002 and				
				PL 116-25, Sect.				
				2301	RTC	None -		Repeals RTC 19183(b)(3), which pertained to
69	AFITL	19183	IRC 6721(f)(1)		19183(b)(3)	Repealed		modifications to IRC 6721(f)(1).
				PL 115-97, Sect.				Adds RTC 19183(h), establishing that the
				11002 and				amendments (repeal of RTC 19183(a)(3) and RTC
				PL 116-25, Sect.				19183(b)(3)) made to this section by the act adding
				2301	None- New			this subdivision shall apply to information returns
69	AFITL	19183	IRC 6722	2301	RTC Section	RTC 19183(h)		required to be filed on or after January 1, 2026.
05	/	19105				1110 19103(11)		
								Adds RTC 19852(i), establishing that the specified
					None- New			date of conformity for the Earned Income Tax Credit
70	EITCIA	19852	NA	NA	<b>RTC Section</b>	RTC 19852(i)		Information Act is as defined in RTC 17024.5(a)(1).
								Amends RTC 19852(j) to be RTC 19852(k) and makes
								a technical amendment clarifying that this
								subdivision was added by Section 9 of Chapter 55 of
70	EITCIA	19852	NA	NA	RTC 19852(j)	RTC 19852(k)		the Statutes of 2023.
								Amends RTC 19900(e), making a technical
								amendment clarifying that this subdivision was
74	CDDA	10000				6		added by Section 14 of Chapter 3 of the Statutes of
71	SBRA	19900	NA	NA	RTC 19900(e)	same		2022.
								Adds RTC 19907, establishing that the specified date
					None- New			of conformity for the Small Business Act is as defined
72	SBRA	19907	NA	NA	RTC Section	RTC 19907		in RTC 17024.5(a)(1).

Bill					Current RTC	RTC Sect. in V		
Sect.	<b>RTC Part</b>	RTC Sect.	IRC(s) Impacted	PL Sect.	Section	98	Related RTC	Subject / Description
73	TPBOR	21003.1	NA	NA	None- New RTC Section	RTC 21003.1		Adds RTC 21003.1, establishing that the specified date of conformity for the Taxpayer Bill of Rights is as defined in RTC 17024.5(a)(1).
74	СІТ	23400		PL 115-97, Sect. 12001(b)(4) and PL 117-169, Sect. 10101(f)	RTC 23400(a)	Same	RTC 17062.1	Amends RTC 23400(a), making a technical amendment clarifying that for the purposes of this chapter, the CTL, the alternative minimum tax shall apply as specified in RTC 23400, as it read on January 1, 2015.
75	СІТ	23453	IRC 53(e)	PL 115-97, Sect. 12002(a) PL 117-169,	RTC Section	RTC 23453(d)	RTC 17063	Adds RTC 23453(d), decoupling state law from several changes made to the federal alternative minimum tax, instead setting January 1, 2015 as the conformity date, except as otherwise provided. Amends RTC 23455(a), decoupling from corporate
76	CIT	23455	IRC 55(b)(1)	Sect. 10101(f)	RTC 23455(a)	Same		alternative minimum tax.
76	СІТ	23455	IRC 55(c)(1)	PL 115-97, Sect. 12001(b)(4)	None- New RTC Section	RTC 23455(c)(3)		Adds RTC 23455(c)(3), conforming to the definition of regular tax as defined under AMT.
77	СІТ	23456		PL 115-97, Sect. 12001(b)(4) and PL 117-169, Sect. 10101(f)	RTC 23456(a)(3)	None - Repealed	RTC 17062(c)	Repeals RTC 23456(a)(3), which pertained to "Deadwood" IRC 56(a) relating to installment sales of certain property.
77	СІТ	23456		PL 115-97, Sect. 12001(b)(4) and PL 117-169, Sect. 10101(f)	RTC 23456(d)	None - Repealed		Repeals RTC 23456(d), which made modifications to IRC 56(f)(2)(E), as IRC 56(f)(2)(E) is a repealed "Deadwood" provision.
77	СІТ	23456	IRC 56(g)	NA	RTC 23456(e)	RTC 23456(d)		Amends RTC 23456(e) to be RTC23456(d).

Bill					Current RTC	RTC Sect. in V		
Sect.	<b>RTC Part</b>	RTC Sect.	IRC(s) Impacted	PL Sect.	Section	98	Related RTC	Subject / Description
77	CIT	23456	IRC 56(g)(4)(A)	NA	RTC 23456(f)	RTC 23456(e)		Amends RTC 23456(f) to be RTC23456(e).
77	CIT	23456	IRC 56(g)(4)(C)	NA	RTC 23456(g)	RTC 23456(f)		Amends RTC 23456(g) to be RTC23456(f).
77	СІТ	23456		PL 115-97, Sect. 12001(b)(4) and PL 117-169, Sect. 10101(f)	RTC 23456(h)	None - Repealed		Repeals RTC 23456(h) pertaining to IRC 56(d)(3), which relates to net operating loss attributable to federally declared disasters and was repealed in 2019.
78	СІТ	23456.5		PL 115-97, Sect. 12001(b)(4) and PL 117-169, Sect. 10101(f)	RTC 23456.5	None - Repealed		Repeals RTC 23456.5, added by Sect. 5 of Chapter 34 of the Statutes of 2002, which established that amendments made to IRC 56 by Sect. 4(1) of PL 106- 519 shall not apply.
79	СІТ	23456.5		PL 115-97, Sect. 12001(b)(4) and PL 117-169, Sect. 10101(f)	RTC 23456.5	None - Repealed		Repeals RTC 23456.5 that established amendments made to the CTL IRC 56 by Sect. 4(1) of PL 106-519 shall not apply.
80	СІТ	23456.5	IRC 56A	PL 117-169, Sect. 10101(f)	None- New RTC Section	RTC 23456.5	RTC 17062.3	Adds RTC 23456.5, establishing IRC 56A, relating to adjusted financial statement income in the CTL, shall not apply.
81	СІТ	23609	IRC 41	NA	RTC 23609	Same	RTC 17052.12	Amends RTC 23609, making a technical amendment that IRC 41 relates to credit for increasing research activities.
81	СІТ	23609	IRC 41(b)(1)	NA	RTC 23609(c)	Same		Amends RTC 23609(c) by making technical amendments clarifying that IRC (41)(b)(1) relates to qualified research expenses.
81	CIT	23609	IRC 41(b)(3)(C)(ii)(I) (previously IRC 41(b)(3)(c))	NA	RTC 23609(g)	Same	RTC 17052.12(f)(2)	Amends RTC 23609(g) by making technical amendments clarifying that the reference to "Section 501(a)" is specifically made in IRC 41(b)(3)(C)(ii)(I) and relates to a qualified research consortium.

Bill					Current RTC	RTC Sect. in V		
Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Section	98	Related RTC	Subject / Description
						RTC		Amends RTC 23609(h)(1) to be RTC 23609(h)(1)(a),
				PL 115-141,	RTC	23609(h)(1)(A	RTC	decoupling from federal alternative incremental
81	СІТ	23609	IRC 41(c)(4)	Sect. 101(c)	23609(h)(1)	)	17052.12(g)(2)(A)	credit beginning in the 2025 taxable year.
01		23005		5000. 101(0)	RTC	, RTC	17052.12(8)(2)(7)	
			IRC		23609(h)(1)(A	23609(h)(1)(a		Amends RTC 23609(h)(1)(A) to be
81	CIT	23609	41(c)(4)(A)(i)	NA	)	)(i)		RTC23609(h)(1)(a)(i).
					RTC	RTC		
			IRC		23609(h)(1)(B	23609(h)(1)(a		Amends RTC 23609(h)(1)(B) to be
81	CIT	23609	41(c)(4)(A)(ii)	NA	)	)(ii)		RTC23609(h)(1)(a)(ii).
					RTC	RTC		
			IRC		23609(h)(1)(C			Amends RTC 23609(h)(1)(C) to be
81	CIT	23609	41(c)(4)(A)(iii)	NA	)	)(ii)		RTC23609(h)(1)(a)(ii).
81	СІТ	23609	IRC 41(c)(4)(A)- (B)	PL 115-141, Sect. 101(c)	RTC 23609(h)(2)	RTC 23609(h)(1)(B )		Amends RTC 23609(h)(2) to be RTC 23609(h)(1)(B) and establishes that the IRC 41(c)(4)(B) election shall not be allowed but IRC 41(c)(4)(A) in lieu of shall be for tax years 1998-2024, year it was made and succeeding taxable years beginning before January 1, 2025, unless revoked by the with the consent of the Franchise Tax Board.12(g)(1)(B).
81	СІТ	23609	IRC 41(c)(7)	NA	RTC 23609(h)(3)	None - Repealed	RTC 17052.12(g)(3)	Repeals RTC 23609(h)(3) pertaining to the state's modified conformity of gross receipts in IRC 41(c)(7). The former RTC 41(c)(7) is now found at IRC 41(c)(6). To reflect this change a new RTC 23609(i) to reflect the state's modified conformity of gross receipts in IRC 41(c)(6).
81	СІТ	23609		PL 115-141, Sect. 101(c)	RTC 23609(h)(4)	RTC 23609(h)(2)(A )		Amends RTC 23609(h)(4) to be RTC 23609(h)(2)(A) and strikes "IRC 41(c)(5)", relating to election of alternative simplified credit, and replaces it with IRC "41(c)(4)", as the former IRC 41(c)(5) is now found at IRC 41(c)(4). Amendments to this section also state that for taxable years beginning on or after January 1, 2025, IRC 41(c)(4) is modified as specified in RTC 17052.12(g)(2)(A)(i)-(ii).

Bill					Current RTC	RTC Sect. in V		
Sect.	<b>RTC Part</b>	RTC Sect.	IRC(s) Impacted	PL Sect.	Section	98	Related RTC	Subject / Description
						RTC	RTC	Adds RTC 23609(h)(2)(A)(i) changes "14 percent"
				PL 115-141,	None- New	23609(h)(2)(A	17052.12(g)(2)(A)(	referenced in IRC 41(c)(4)(A) to read "3 percent" in
81	CIT	23609	IRC 41(c)(4)(A)	Sect. 101(c)	<b>RTC</b> Section	)(i)	i)	IRC 41(c)(4).
						-	RTC	Adds RTC 23609(h)(2)(A)(ii) changes "6 percent"
			IRC	PL 115-141,	None- New	23609(h)(2)(A	17052.12(g)(2)(A)(	referenced in IRC 41(c)(4)(A) to read "1.3 percent" in
81	CIT	23609	41(c)(4)(B)(ii)	Sect. 101(c)	RTC Section	)(ii)	ii)	IRC 41(c)(4).
								Adds RTC 23609(h)(2)(B) by establishing that the
								election allowed under IRC $41(c)(4)(A)$ , in lieu of IRC
			IRC 41(c)(4)(A)			RTC		41(c)(4)(C), shall apply in tax years beginning January
				PL 115-141,	None- New	23609(h)(2)(B	RTC	1, 2024, unless revoked by the with the consent of
81	СІТ	23609		Sect. 101(c)	RTC Section	23009(11)(2)(D	17052.12(g)(2)(B)	the Franchise Tax Board.
01	CIT	25009	41(0)(4)(0)	Sect. 101(c)	KTC Section	)	17052.12(g)(Z)(B)	Adds RTC 23609(i) pertaining to the state's modified
				PL 115-141,	None- New			conformity of gross receipts in IRC 41(c)(6)
81	СІТ	23609		Sect. 101(c)	RTC Section	RTC 23609(i)	RTC 17052.12(h)	(previously IRC $41(c)(7)$ ).
01	CIT	23009		Sect. 101(c)		KTC 23009(I)	KTC 17052.12(II)	Amends RTC 23609(i) to be RTC 23609(j) and makes
							RTC 17052.12(h)	a technical amendment clarifying that IRC 41(h)
							(amended to be	relates to the treatment of credit for qualified small
81	СІТ	23609	IRC 41(h)	NA	RTC 23609(i)	RTC 23609(j)	17052.12(i))	businesses.
81	CIT	23609	IRC 41(g)	NA	RTC 23609(j)	RTC 23609(k)		Amends RTC 23609(j) to be RTC23609(k).
81	СІТ	23609	IRC 41(a)(3)	NA	RTC 23609(k)	RTC 23609(I)		Amends RTC 23609(k) to be RTC23609(l).
01		23005			RTC 23005(R)	KTC 23005(I)		
81	СІТ	23609	IRC 41(b)((3)(D)	NA	RTC 23609(I)	RTC 23609(m)		Amends RTC 23609(I) to be RTC23609(m).
	0.7							
81	CIT	23609	IRC 41(f)(6)	NA	RTC 23609(m)	RTC 23609(n)		Amends RTC 23609(m) to be RTC23609(n).
								Amends RTC 23610.5(c)(2)(A) by striking
					RTC		BTC 12206(c)(1)(A)	"temporary" in "temporary minimum credit rate for
				PL 114-113,	23610.5(c)(2)(		and RTC	nonfederally subsidized new buildings" to reflect the
82	СІТ	23610.5		Sect. 131(b)	A)	Same	17058(c)(2)(A)	credit rate being made permanent.
02		23010.3	INC 42(D)(2)	Sect. 151(b)	A)		RTC 12206(c)(5)	Adds RTC 23610.5(c)(6) establishing that IRC
				PL 116-260,	None- New	RTC	and RTC	42(b)(3), relating to minimum credit rate, shall not
82	СІТ	23610.5		Sect. 201(a)	RTC Section	-	17058(c)(6)	apply.
					RTC	RTC		
82	CIT	23610.5	IRC 42	NA	23610.5(c)(6)	23610.5(c)(7)		Amends RTC 23610.5(c)(6) to be RTC23610.5(c)(7).

Bill					Current RTC	RTC Sect. in V		
Sect.	<b>RTC Part</b>	RTC Sect.	IRC(s) Impacted	PL Sect.	Section	98	Related RTC	Subject / Description
						RTC		
82	CIT	23610.5	IRC 42	NA	23610.5(c)(7)	23610.5(c)(8)		Amends RTC 23610.5(c)(7) to be RTC23610.5(c)(8).
								Amends RTC 23610.5(g)(1)(B)(i) by making a
					RTC		RTC at 12206(i)	technical amendment striking "newly constructed
					23610.5(g)(1)(		and RTC	buildings" and replacing it with "new building," as
82	СІТ	23610.5	IRC 42(i)(4)	NA	B)(i)	Same	17058(g)(1)(B)(i)	IRC 42(i)(4) has always read "new building".
02		20010.0			5/(1)	Same	1,000(8)(1)(0)(1)	Amends RTC 23691, making a technical amendment
								changing "Follows:" to "otherwise provided in this
83	СІТ	23691	IRC 47	NA	RTC 23691	Same		section."
								Amends RTC 23691(a)(1), by making a technical
								amendment clarifying that RTC 23691(a)(1) pertains
					RTC		RTC	to the amount of credit computed pursuant to IRC
83	CIT	23691	IRC 47(a)	NA	23691(a)(1)	Same	17053.91(a)(1)	47(a) for the State Historic Rehabilitation Tax Credit.
								Adds RTC 23691(b)(3) establishing that IRC
			IRC	PL 115-97, Sect.		RTC	RTC	47(c)(2)(B)(iv) relating to certified historic structure,
83	CIT	23691	47(c)(2)(B)(iv)	13402(a)	RTC Section	23691(b)(3)	17053.91(b)(3)(C)	shall not apply.
			IRC 72				RTC 17140(h)(1)-	
			529				(3), RTC	
			529(c)(3)(E) and	DI 447 220	Name Name		17140.3(f)(1)-(3),	Adds RTC 23711(e), decoupling from special
	CIT	22744		PL 117-328,	None- New		and RTC	rollovers to Roth IRAs from long-term qualified
84	CIT	23711	408A(e)(1)(C)	Sect. 126(a) PL 115-97, Sect.		RTC 23711(e)	17501(f)(1)-(3)	tuition programs and makes conforming changes. Adds RTC 23806(e), continuing nonconformity to the
85	СІТ	23806	IRC 1371(f)	13543(b)			RTC 17087.5(b)	
85		23800	IRC 1371(I)	13543(0)	RTC Section	RTC 23800(e)	RTC 17087.5(D)	S-Corp conversion gain exclusion. Amends RTC 23809(e) to be RTC 23809(f), making a
								technical amendment that the act adding this
								subdivision of the RTC was Section 1 of Chapter 782
86	СІТ	23809	IRC 1374	NA	RTC 23809(e)	RTC 23809(f)		of the Statutes of 2004.
00		23003			1110 20000(0)	1110 20000(1)		
				PL 115-97, Sect.				Amends RTC 23809(c), to reflect repealed IRC
86	СІТ	23809	IRC 1374(b)(4)	13001(b)(2)(N)	RTC 23809(c)	Same		"Deadwood" provisions.
			IRC	PL 114-113,	None- New			Adds RTC 23809(e), continuing nonconformity to the
86	СІТ	23809	1374(d)(7)(A)	Sect. 127(a)	RTC Section	RTC 23809(e)		S-Corp conversion gain exclusion.

Bill					Current RTC	RTC Sect. in V		
Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Section	98	Related RTC	Subject / Description
			100.04		DTC			
			IRC 61 -		RTC	_		Amends RTC 24308.6(f)(2) to fix a drafting error by
87	CIT	24308.6		NA	24308.6(f)(2)	Same	RTC 17131.8(f)(2)	striking "116-120" and replacing it with "116-260".
				PL 116-260, Div.				Adds RTC 24308.6(g), updates conformity to include
				N, Title III, Sect.		RTC		additional expenses under Paycheck Protection
87	CIT	24308.6		304(a)	RTC Section	24308.6(g)	RTC 17131.8(g)	Program Loans.
			IRC 61 -		RTC	RTC		
87	CIT	24308.6	Uncodified	NA	24308.6(g)	24308.6(h)		Amends RTC 24308.6(g) to be RTC24308.6(h).
					RTC	RTC		
87	CIT	24308.6	NA	NA	24308.6(h)	24308.6(i)		Amends RTC 24308.6(h) to be RTC24308.6(i).
					RTC	RTC		
87	CIT	24308.6	NA	NA	24308.6(i)	24308.6(j)		Amends RTC 24308.6(i) to be RTC24308.6(j).
					RTC	RTC		
87	CIT	24308.6	NA	NA	24308.6(j)	24308.6(k)		Amends RTC 24308.6(j) to be RTC24308.6(k).
				PL 115-97, Sect.				
				13301(a); and				
				PL 116-136,		_		Amends RTC 24344(e), continues nonconformity to
88	CIT	24344		Sect. 2306(a)	RTC 24344(e)	Same		federal limitations on interest as a business expense.
				PL 117-169,	None- New			Adds RTC 24345.6, decoupling from federal stock
89	CIT	24345.6		Sect. 11003	RTC Section	RTC 24345.6		buyback tax.
				PL 117-169,	None- New			Adds RTC 24345.7, decoupling to deduction denial
90	CIT	24345.7		Sect. 11003	RTC Section	RTC 24345.7		for designated drug excise tax amounts.
				PL 115-97, Sect.	None- New	RTC		Adds RTC 24349.1(d), decouples from higher
91	CIT	24349.1	IRC 280F	13202	RTC Section	24349.1(d)	RTC 17201.1(d)	depreciation thresholds.
								Amends RTC 24356(b)(5) such that all of IRC
				PL 114-113,	RTC			179(c)(2) does not apply, where previously only the
92	CIT	24356	IRC 179(c)(2)	Sect. 124	24356(b)(5)	Same	RTC 17255(d)	last sentence of IRC 179(c)(2) did not apply.
			IRC		RTC	_		Amends RTC 24356(b)(6), making a technical
92	CIT	24356	179(d)(1)(A)(ii)	NA	24356(b)(6)	Same		amendment by changing "does" to "shall".
					RTC			Amends RTC 24356(b)(7), making a technical
92	CIT	24356	IRC 179(e)	NA	24356(b)(7)	Same	RTC 17255(f)	amendment by changing "does" to "shall".
					RTC			Amends RTC 24356(d)(2)(A), making a technical
					24356(d)(2)(A			amendment by changing "his or her" to "the
92	CIT	24356	IRC 267(c)(4)	NA	)	Same		individual's".

Bill					Current RTC	RTC Sect. in V		
Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Section	98	Related RTC	Subject / Description
93	СІТ	24356.1		PL 114-113, Sect. 124	None- New RTC Section	RTC 24356.1(a)	RTC 17255(g)	Adds RTC 24356.1(a), which states that the amendments made by PL 114-113 Sect. 124 to IRC 179, relating to the election for expensing certain depreciable business assets, shall not apply.
93	СІТ	24356.1	IRC 179	PL 115-97, Sect. 13101	None- New RTC Section	RTC 24356.1(b)	RTC 17255(h)	Adds RTC 24356.1(b), which states the amendments made by PL 115-97 Sect. 13101 to IRC 179, relating to elections for expense certain depreciable business assets, shall not apply.
94	CIT	24357		PL 116-260, Sect. 213 and PL 114-41, Sect. 2006(a)(2)(A)	RTC 24357(b)(1)(B )	Same		Amends RTC 24357(b)(1)(B), continues nonconformity to enhancements to federal charitable contributions. Revises timing of contribution to the fourth month.
95	CIT	24358	IRC 170(b)(2)(B)(iii)	PL 114-113, Sect. 111(a)(2)	None- New RTC Section	RTC 24358(b)(3)		Adds RTC 24358(b)(3), continues nonconformity to enhancements to federal charitable contributions. IRC 170(b)(2)(B)(iii) was repealed.
95	СІТ	24358	IRC 170(b)(2)(D) (previously IRC 170(b)(2)(C))	PL 114-113, Sect. 111(b)(1)	None- New RTC Section	RTC 24358(c)		Adds RTC 24358(c), continues nonconformity to enhancements to federal charitable contributions.
95	СІТ	24358	IRC 170(d)(2)	NA	RTC 24358(c)	RTC 24358(d)		Amends RTC 24358(c) to be RTC24358(d).
96	СІТ	24416		PL 115-97, Sect. 13302(a)(1) and PL 116-136, Sect. 2303(a)(1)	None- New RTC Section	RTC 24416(a)(3)	RTC 17276(a)(3)	Adds RTC 24416(a)(3), which states the amendments made by PL 115-97 Sect. 13302(a)(1) ) and PL 116- 136 Sect. 2303(a)(1) to IRC 172(a), relating to the deduction allowed, shall not apply.

Bill					Current RTC	RTC Sect. in V		
Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Section	98	Related RTC	Subject / Description
				PL 115-97, Sect.				
				13302(a)(2) and				
				PL 116-136,				
				Sect.	None- New	RTC		Adds RTC 24416(b)(2) which states IRC 172(b)(2)(C)
96	CIT	24416	IRC 172(b)(2)(C)	2303(a)(2)(A)	RTC Section	24416(b)(2)	RTC 17276(b)(2)	shall not apply.
					RTC	RTC		
96	CIT	24416	IRC 172	NA		24416(b)(3)		Amends RTC 24416(b)(2) to be RTC24416(b)(3).
					RTC	RTC		
96	CIT	24416	IRC 172	NA	24416(b)(3)	24416(b)(4)		Amends RTC 24416(b)(3) to be RTC24416(b)(4).
0.0	OF	24446	100 472		-	RTC		
96	CIT	24416	IRC 172	NA	24416(b)(4) RTC	24416(b)(5) RTC		Amends RTC 24416(b)(4) to be RTC24416(b)(5).
96	СІТ	24416	IRC 172		-	-		Amondo DTC $2441C(h)(r)$ to be $DTC2441C(h)(c)$
90		24410	IRC 172	NA	24416(b)(5) RTC	24416(b)(6) RTC		Amends RTC 24416(b)(5) to be RTC24416(b)(6).
96	СІТ	24416	IRC 172	NA	24416(b)(6)	24416(b)(7)		Amends RTC 24416(b)(6) to be RTC24416(b)(7).
50		24410			24410(0)(0)	24410(0)(7)		
								Amends RTC 24416(e)(1)(A), which pertains to IRC
								172(b)(1)(A)(ii) for tax years 1987-1999, shall apply
								as it read on January 1, 2015. California will not
				PL 116-136,				conform to any changes made to IRC 172(b)(1)(A)(ii)
				Sect.	RTC			since the last specified date of conformity of January
			IRC	2303(b)(1),	24416(e)(1)(A		RTC	1, 2015(1)(B). This adjustment only applies for tys
96	CIT	24416	172(b)(1)(A)(ii)	(c)(2)	)	Same	17276(d)(1)(A)	1987-1999, and not generally.
			100	DI 446 426				
				PL 116-136,				Amends RTC 24416(e)(1)(B) by making a technical
			172(b)(1)(A)(ii)(I		RTC			amendment, striking " 172(b)(1)(A)(ii)" and replacing
			) (previously IRC		24416(e)(1)(B		RTC	it with "172(b)(1)(A)(ii)(I)," clarifying that "10 taxable
96	CIT	24416	172(b)(1)(A)(ii))	(c)(2) PL 116-136,	)	Same	17276(d)(1)(B)	years" is found in "172(b)(1)(A)(ii)(I).
						RTC		Adds $PTC 24416(a)(1)(C)$ which states $IPC$
				Sect.			DTC	Adds RTC 24416(e)(1)(C), which states IRC
	CIT	24410		2303(b)(1),	None- New	24416(e)(1)(C		172(b)(1)(A), relating to years to which loss may be
96	CIT	24416	IRC 172(b)(1)(A)	(C)(Z)	RTC Section	)	17276(d)(1)(C)	carried, shall not apply.

Bill					Current RTC	RTC Sect. in V		
Sect.	<b>RTC Part</b>	RTC Sect.	IRC(s) Impacted		Section	98	Related RTC	Subject / Description
				PL 116-136,				
				Sect.		RTC		Adds RTC 24416(e)(1)(D), which states IRC
				2303(b)(1),	None- New	24416(e)(1)(D		172(b)(1)(D), relating to the special rule for losses
96	CIT	24416	IRC 172(b)(1)(D)	(c)(2)	RTC Section	)	17276(d)(1)(D)	arising in 2018, 2019, and 2020, shall not apply.
			IRC 172 and IRC					
			172(j)					
				PL 116-260,		None -		Repeals RTC 24416.05, to provide federal changes to
97	СІТ	24416.05		Sect. 281	RTC 24416.05		RTC 17276.05	net operating losses do not apply.
57		24410.05	1, 2(0)(1)(3))	5000.201	110.05	Repeated	110 17270.05	Adds RTC 24428 conforming to the deduction rules
				PL 115-97, Sect.	None- New			for related party amounts in hybrid transactions or
98	СІТ	24428	IRC 267A	14222		RTC 24428		with hybrid entities.
								Adds RTC 24430, to continue nonconformity to the
				PL 115-97, Sect.	None- New			federal limitation on deduction by employers of
99	CIT	24430	IRC 274	13304	RTC Section	RTC 24430	RTC 17201.1(c)	expenses for fringe benefits.
								Adds RTC 24440(b)(2), which states the amendments
								made by PL 115-97 Sect. 13206(d)(2)(A) to IRC
								280C(c), relating to credit for increasing research
				PL 115-97, Sect.		RTC		activities, shall not apply, except as otherwise
100	CIT	24440	IRC 280C(c)	13206(d)(2)(A)	RTC Section	24440(b)(2)	RTC 17270(c)	provided.
			IRC 11(b)					
			(previously IRC					
			11(b)(1)) and	PL 115-97, Sect.				Amends RTC 24440(b)(2) to be RTC 24440(b)(3) and
				13206(d)(2)(B)-				makes technical amendments striking IRC
			280C(c)(2)(B)	(C); and			RTC 17270(c)	"280C(c)(3)(B)" by replacing it with "280C(c)(2)(B)",
				PL 115-97, Sect.	RTC	RTC	(amended to be	and strikes IRC "11(b)(1)" and replacing it with
100	CIT	24440	280C(c)(3)(B))	13001(b)(1)(A)	24440(b)(2)	24440(b)(3)	RTC 17270(d))	"11(b)".
								Adds RTC 24454.1, decoupling from federal changes
								to TCJA repeal of the exception recognition of gains
								for transfers for transfers of certain property to a
								foreign corporation used in the active conduct of a
					None New			trade or business, pertaining to sales or transfers
101	СТТ			PL 115-97, Sect.			DTC 17221 1	involving specified 10-percent owned foreign
101	CIT	24454.1	IRC 367(a)(3)(B)	14102(e)	RTC Section	RTC 24454.1	RTC 17321.1	corporations.

Bill					Current RTC	RTC Sect. in V		
Sect.	<b>RTC Part</b>	RTC Sect.	IRC(s) Impacted	PL Sect.	Section	98	Related RTC	Subject / Description
					None- New			Adds RTC 24457, continues nonconformity to federal
102	CIT	24457	312(k)(3)(B)(ii)	Sect. 13303(b)	RTC Section	RTC 24457	RTC 17324	depreciation rules.
103	CIT	24459	IRC 382(n)	NA	RTC 24459	RTC 24459(a)		Amends RTC 24459 to be RTC 24459(a).
								Adds RTC 24459(b) establishing that IRC 382(d)(3),
				PL 116-136,	None- New			relating to application to carryforward of disallowed
103	CIT	24459	IRC 382(d)(3)	Sect. 4003(h)(2)	<b>RTC</b> Section	RTC 24459(b)	RTC 17323(b)	interest, shall not apply.
								Adds RTC 24459(c), establishing that he
								amendments made by PL 115-97 Sect. 13301(b)(3)
				PL 115-97, Sect.				to IRC 382(k)(1), relating to loss corporation, shall
103	CIT	24459	IRC 382(k)(1)	13301(b)(3)	RTC Section	RTC 24459(c)	RTC 17323(c)	not apply.
								Amends RTC 24465(d), decoupling from federal
								changes to TCJA repeal of the active-trade-or-
	0.7			PL 115-97, Sect.				business exception for nonrecognition of gain to a
104	CIT	24465	IRC 367(a)(3)(B)	14102(e)	RTC 24465(d)	Same		foreign corporation.
				PL 115-97, Sect.	None-New			Adds RTC 24471.5, continues nonconformity to
105	СІТ	24471.5		13301(b)(1)	RTC Section	RTC 24471.5	RTC 17322.5	federal limitations on interest as a business expense.
100		2117210	110 001(0)(20)	10001(0)(1)			1110 17022.0	
			IRC 401-409	PL 117-328,				Amends RTC 24601(b), establishing that IRC 430-436
			and IRC	Sect. 109(a)-(c),				shall automatically apply, except as otherwise
106	CIT	24601	430-433	117(b), 126(b)	RTC 24601(b)	Same		provided.
								Amends RTC 24661.5, makes a technical amendment
			IRC 451(g)(3)					striking reference to IRC "451(e) " and replacing it
				PL 115-97, Sect.				with IRC "451(g)" to reflect those IRC sections being
107	CIT	24661.5	451(e)(3))	13221(a)	RTC 24661.5	Same	RTC 17559(a)	renumbered.
				PL 115-97, Sect.				
				13221(a-)(b);				
				PL 115-123,				
				Sect. 40414(a);				
			IRC 451(k)(3)	and				Amends RTC 24661.6 to strike reference to IRC
				PL 116-94, Sect.				"451(i)" and replace with IRC "451(k)" to reflect that
108	CIT	24661.6			RTC 24661.6	Same	RTC 17551(f)	section being renumbered.

Bill					Current RTC	RTC Sect. in V		
Sect.	<b>RTC</b> Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Section	98	Related RTC	Subject / Description
				PL 115-97, Sect.				Adds RTC 24670, decoupling from the repeal of the
109	CIT	24670	IRC 453B(e)	13512(b)(1)	RTC Section	RTC 24670	RTC 17567	small life insurance company deduction.
								Adds RTC 24673.2(h), maintains nonconformity to
				PL 114-113,				federal depreciation provisions relating to Special
			IRC	Sect. 143(a)(2),	None- New	RTC		Rules for long- term contracts relating to when
110	СІТ	24673.2		(b)(6)(l)	RTC Section	24673.2(h)	RTC 17564(h)	income is included in gross income
110		24073.2	400(0)(0)(0)(1)	PL 115-97, Sect.	KTC Section	24073.2(11)	KTC 17504(II)	
111	CIT	24721	IRC 481	13543(a)	RTC 24721	RTC 24721(a)		Amends RTC 24721 to be RTC24721(a).
	-							Adds RTC 24721(b), decoupling to adjustments
				PL 115-97, Sect.	None- New			attributable to conversion from S corporation to C
111	CIT	24721	IRC 481(d)	13543(a)	<b>RTC Section</b>	RTC 24721(b)		corporation.
								Adds RTC 24990.1, establishing that the
								amendments made to IRC 1202(a)(4), relating to 100
				PL 114-113,	None- New			percent exclusion for stock acquired during certain
112	CIT	24990.1	IRC 1202(a)(4)	Sect. 126(a)	RTC Section	RTC 24990.1		periods in 2010 and thereafter, shall not apply. Repeals RTC 24990.5(a), which pertained to the now
				PL 115-97, Sect.	PTC	None -		repealed IRC 1201, relating to alternative tax for
113	СІТ	24990.5	IRC 1201	-	24990.5(a)			
112	CII	24990.5	IRC 1201	13001(b)(2)(A)	24990.5(a) RTC	Repealed		corporations
113	СІТ	24990.5	IRC 1212	NA	24990.5(b)	RTC 24990.5		Amends RTC 24990.5(b) to be RTC24990.5.
110	Cri	24330.3			24330.3(8)	1110 24550.5		Amenus (Te 24550.5(6) to be (Te24550.5)
			IRC		RTC	RTC		
113	CIT	24990.5	1212(a)(1)(A)	NA	24990.5(b)(1)	24990.5(a)		Amends RTC 24990.5(b)(1) to be RTC24990.5(a).
					RTC	RTC		
113	CIT	24990.5	IRC 1212(a)(4)	NA	24990.5(b)(2)	24990.5(b)		Amends RTC 24990.5(b)(2) to be RTC24990.5(b).
					RTC	RTC		
113	CIT	24990.5	IRC 1212(b)-(c)	NA	24990.5(b)(3)	24990.5(c)		Amends RTC 24990.5(b)(3) to be RTC24990.5(c). Adds RTC 24990.9, , decoupling from a federal
			IRC 1221(a)(3) and IRC		Nono Now			
114	CIT	24000 0		PL 115-97, Sect.		DTC 24000 0	DTC 19151 0	provision not treating certain self-created property
114 115	CIT NA	24990.9 NA	1231(b)(1)(C) NA	13314(a)-(b) NA	RTC Section	RTC 24990.9 NA	RTC 18151.9	as a capital asset.
112	NA	NA	INA	INA	INA	INA		Urgency Clause.