

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

Bill Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Current RTC Section	RTC Sect. in V 97	Related RTC	Subject / Description
43	PIT	17276	NA	NA	None- Amends New RTC Section	RTC 17276(b)(1)	RTC 24416(b)(1)	Amends RTC 17276(b)(1) (added by version 98, making a technical amendment by striking "(2) and (3)," and instering: (3) and (4).
57	PIT	17737	IRC 682(a)	NA	RTC 17737	RTC 17737(a)		Amends new RTC 17737(a), making a technical amendment by instering: as it read on January 1, 2015,
65	AFITL	18631.7	IRC 6721 and IRC 6724	NA	RTC 18631.7(d)(1)	Same		Amends RTC 18631.7(d)(1), making a technical amendment by instering "Code" after: shall
83	CIT	23609	IRC 41(c)(4)	PL 115-141, Sect. 101(c)	RTC 23609(h)(1)	RTC 23609(h)(1)(A)	RTC 17052.12(g)(2)(A)	Amends new RTC 23609(h)(1)(A), making a technical amendment by striking "2024," and instering: 2025,
83	CIT	23609	IRC 41(c)(4)(A)-(B)	PL 115-141, Sect. 101(c)	RTC 23609(h)(2)	RTC 23609(h)(1)(B)	RTC 17052.12(g)(2) (amended to be RTC 17052.12(g)(1)(B))	Amends new RTC 17052.12(g)(1)(B), making a technical amendment by striking "2024." and instering: 2025,
83	CIT	23609	IRC 41(c)(4)(A)-(B)	PL 115-141, Sect. 101(c)	RTC 23609(h)(2)	RTC 23609(h)(1)(B)	RTC 17052.12(g)(2) (amended to be RTC 17052.12(g)(1)(B))	Amends new RTC 17052.12(g)(1)(B), making a technical amendment by striking "2024." and instering: 2025,
83	CIT	23609	IRC 41(c)(4) previously IRC 41(c)(5))	PL 115-141, Sect. 101(c)	RTC 23609(h)(4)	RTC 23609(h)(2)(A)	RTC 17052.12(g)(4) (amended to be RTC 17052.12(g)(2)(A))	Amends new RTC 23609(h)(2)(A), making a technical amendment by striking "2024," and instering: 2025,
85	CIT	23691	IRC 47(c)(2)(B)(iv)	PL 115-97, Sect. 13402(a)	None- New RTC Section	RTC 23691(b)(3)	RTC 17053.91(b)(3)(C)	Amends RTC 23691(b)(3) (added by version 98), making a technical amendment by striking "47(c)(2)(B)(iv)," and instering: 47(c)(2)(B)(iv) of the Internal Revenue Code,
98	CIT	224365	IRC 172	PL 115-97, Sect. 13206(a)	None- New RTC Section	RTC 224365(d)	RTC 224365(d)	Adds RTC 224365(d) to continue nonconformity to federal provisions regarding amortization of research and experimental expenditures.

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

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

Bill Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Current RTC Section	RTC Sect. in V 98	Related RTC	Subject / Description
3	PIT	17052.6	IRC 21	NA	RTC 17052.6(e)	Same		Amends RTC 17052.6(e), making a technical amendment by changing "his or her" to "their".
3	PIT	17052.6	IRC 21	NA	RTC 17052.6(e)(1)	Same		Amends RTC 17052.6(e)(1), making a technical amendment by changing "his or her" to "their".
3	PIT	17052.6	IRC 21	NA	RTC 17052.6(e)(1)	Same		Amends RTC 17052.6(e)(1), making a technical amendment by changing "his or her" to "their".
3	PIT	17052.6	IRC 21	NA	RTC 17052.6(e)(2)	Same		Amends RTC 17052.6(e)(2), making a technical amendment by changing "his or her" to "their".
3	PIT	17052.6	IRC 21	PL 117-2, Sect. 9631(a)	RTC 17052.6(f)	None - Repealed		Repeals RTC 17052.6(f). These technical amendments reflect California's conformity to the nonrefundability of the Child and Dependent Care Tax Credit at IRC 21.
3	PIT	17052.6	IRC 21	PL 117-2, Sect. 9631(a)	RTC 17052.6(g)	None - Repealed		Repeals RTC 17052.6(g), reflecting California's conformity to the nonrefundability of the Child and Dependent Care Tax Credit at IRC 21.
3	PIT	17052.6	IRC 21(g)	PL 117-2, Sect. 9631(a)	None- New RTC Section	RTC 17052.6(f)		Adds RTC 17052.6(f), establishing that the special rules pertaining to the Refundability and Enhancement of Child and Dependent Care Tax Credit at IRC 21 in PL 117-2 at Sect. 9631(a) shall not apply.
4	PIT	17052.12	IRC 41(c)(4)	NA	RTC 17052.12	Same	RTC 23609	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 "net tax", as defined in RTC 17039.
4	PIT	17052.12	IRC 41(b)(1)	NA	RTC 17052.12(f)(1)	Same	RTC 23609(c)	Amends RTC 17052.12(f)(1) by making technical amendments clarifying that IRC (41)(b)(1) relates to qualified research expenses. Note Section 81 makes the same amendment at RTC 23609(c).

Bill Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Current RTC Section	RTC Sect. in V 98	Related RTC	Subject / Description
4	PIT	17052.12	IRC 41(b)(3)(C)(ii)(I)	NA	RTC 17052.12(f)(2)	Same	RTC 23609(g)	Amends RTC 17052.12(f)(2) by making technical amendments clarifying that the reference to "Section 501(a)" is specifically made in 41(b)(3)(C)(ii)(I) and relates to a qualified research consortium.
4	PIT	17052.12	IRC 41(c)(4)	PL 115-141, Sect. 101(c)	RTC 17052.12(g)(1)	RTC 17052.12(g)(1)(A)	RTC 23609(h)(1)(A)	Amends RTC 17052.12(g)(1) to be RTC 17052.12(g)(1)(A), decoupling from federal alternative incremental credit beginning in the 2025 taxable year.
4	PIT	17052.12	IRC 41(c)(4)(A)(i)	NA	RTC 17052.12(g)(1)(A)	RTC 17052.12(g)(1)(A)(i)		Amends RTC 17052.12(g)(1)(A) to be RTC17052.12(g)(1)(A)(i).
4	PIT	17052.12	IRC 41(c)(4)(A)(ii)	NA	RTC 17052.12(g)(1)(A)(i)	RTC 17052.12(g)(1)(A)(ii)		Amends RTC 17052.12(g)(1)(A)(i) to be RTC17052.12(g)(1)(A)(ii).
4	PIT	17052.12	IRC 41(c)(4)(A)(iii)	NA	RTC 17052.12(g)(1)(A)(ii)	RTC 17052.12(g)(1)(A)(iii)		Amends RTC 17052.12(g)(1)(A)(ii) to be RTC17052.12(g)(1)(A)(iii).
4	PIT	17052.12	IRC 41(c)(4)(A)-(B)	PL 115-141, Sect. 101(c)	RTC 17052.12(g)(2)	RTC 17052.12(g)(1)(B)	RTC 23609(h)(1)(B)	Amends RTC 17052.12(g)(2) to be RTC 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 beginning before January 1, 2025, unless revoked by the with the consent of the Franchise Tax Board.12(g)(1)(B).
4	PIT	17052.12	IRC 41(c)(6) (previously IRC 41(c)(7))	NA	RTC 17052.12(g)(3)	None - Repealed	RTC 23609(h)(3)	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). To reflect this change a new RTC 17052.12(h) to reflect the state's modified conformity of gross receipts in IRC 41(c)(6).
4	PIT	17052.12	IRC 41(c)(4) previously IRC 41(c)(5))	PL 115-141, Sect. 101(c)	RTC 17052.12(g)(4)	RTC 17052.12(g)(2)(A)	RTC 23609(h)(1)(a))	Amends RTC 17052.12(g)(4) to be RTC 17052.12(g)(2)(A) to clarify modified conformity to federal alternative simplified credit for taxable years beginning on or after January 1, 2025.

Bill Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Current RTC Section	RTC Sect. in V 98	Related RTC	Subject / Description
4	PIT	17052.12	IRC 41(c)(4)(A)	PL 115-141, Sect. 101(c)	None- New RTC Section	RTC 17052.12(g)(2)(A)(i)	RTC 23609(h)(2)(A)(i)	Adds RTC 17052.12(g)(2)(A)(i), reduces alternative simplified credit from "14 percent" referenced in IRC 41(c)(4)(A) to 3 percent for state purposes.
4	PIT	17052.12	IRC 41(c)(4)(B)(ii)	PL 115-141, Sect. 101(c)	None- New RTC Section	RTC 17052.12(g)(2)(A)(ii)	RTC 23609(h)(2)(A)(ii)	Adds RTC 17052.12(g)(2)(A)(ii), reduces alternative simplified credit from "6 percent" referenced in IRC 41(c)(4)(B)(ii) to 1.3 percent for state purposes.
4	PIT	17052.12	IRC 41(c)(4)(A) and IRC 41(c)(4)(C)	PL 115-141, Sect. 101(c)	None- New RTC Section	RTC 17052.12(g)(2)(B)	RTC 23609(h)(2)(B)	Adds RTC 17052.12(g)(2)(B), providing the election is valid unless revoked with the consent of the FTB
4	PIT	17052.12	IRC 41(c)(6) (previously IRC 41(c)(7))	PL 115-141, Sect. 101(c)	None- New RTC Section	RTC 17052.12(h)	RTC 23609(i)	Adds RTC 17052.12(h) pertaining to the state's modified conformity of gross receipts in IRC 41(c)(6) (previously IRC 41(c)(7)).
4	PIT	17052.12	IRC 41(h)	NA	RTC 17052.12(h)	RTC 17052.12(i)	RTC 23609(i) (amended to be RTC 23609(j))	Amends RTC 17052.12(h) 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(g)	NA	RTC 17052.12(i)	RTC 17052.12(j)		Amends RTC 17052.12(i) to be RTC17052.12(j).
4	PIT	17052.12	IRC 41(a)(3)	NA	RTC 17052.12(j)	RTC 17052.12(k)		Amends RTC 17052.12(j) to be RTC17052.12(k).
4	PIT	17052.12	IRC 41(b)(3)(D)	NA	RTC 17052.12(k)	RTC 17052.12(l)		Amends RTC 17052.12(k) to be RTC17052.12(l).
4	PIT	17052.12	IRC 41(f)(6)	NA	RTC 17052.12(l)	RTC 17052.12(m)		Amends RTC 17052.12(l) to be RTC17052.12(m).
5	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(a)	NA	RTC 17053.91(a)(1)	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 Credit.
5	PIT	17053.91	IRC 47(c)(2)(B)(iv)	PL 115-97, Sect. 13402(a)	None- New RTC Section	RTC 17053.91(b)(3)(C)	RTC 23691	Adds RTC 17053.91(b)(3)(C) to provide changes to historic structure credit percentages made by TCJA do not apply to California's credit.

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

Bill Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Current RTC Section	RTC Sect. in V 98	Related RTC	Subject / Description
8	PIT	17062.1	IRC 55-59	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	IRC 56	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	IRC 56	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	PL 117-169, Sect. 10101(f)	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	IRC 53(e)	PL 115-97, Sect. 12002(a)	RTC 17063(d)	Same	RTC 23453(d)	Amends RTC 17063(d), making a conforming change.
13	PIT	17076	IRC 67(g)	PL 115-97, Sect. 11045(a)	None- New RTC Section	RTC 17076(c)		Adds RTC 17076(c), continues nonconformity to Suspension of Miscellaneous Itemized Deductions.
14	PIT	17085	IRC 72(p)	PL 116-260, Sect. 302(c)	None- New RTC Section	RTC 17085(g)		Adds RTC 17085(g), to conform to the penalty waiver 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	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 Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Current RTC Section	RTC Sect. in V 98	Related RTC	Subject / Description
16	PIT	17131.4	IRC 106(g)	PL 114-255, Sect. 18001(a)(2)	None- New RTC Section	RTC 17131.4(b)		Adds RTC 17131.4(b), continues nonconformity on small employer health reimbursement arrangement.
17	PIT	17131.8	IRC 61	NA	RTC 17131.8(f)(2)	Same	RTC 24308.6(f)(2)	Amends RTC 17131.8(f)(2), to fix a drafting error by striking "116-120" and replacing it with "116-260".
17	PIT	17131.8	IRC 265	PL 116-260, Div. N, Title III, Sect. 304(a)	None- New RTC Section	RTC 17131.8(g)	RTC 24308.6(g)	Adds RTC 17131.8(g), updates conformity to include additional expenses under Paycheck Protection Program Loans.
17	PIT	17131.8	IRC 61	NA	RTC 17131.8(g)	RTC 17131.8(h)		Amends RTC 17131.8(g) to be RTC17131.8(h).
17	PIT	17131.8	IRC 61	NA	RTC 17131.8(h)	RTC 17131.8(i)		Amends RTC 17131.8(h) to be RTC17131.8(i).
17	PIT	17131.8	IRC 61	NA	RTC 17131.8(i)	RTC 17131.8(j)		Amends RTC 17131.8(i) to be RTC17131.8(j).
17	PIT	17131.8	IRC 61	NA	RTC 17131.8(j)	RTC 17131.8(k)		Amends RTC 17131.8(j) to be RTC17131.8(k).
18	PIT	17131.11	IRC 139(b)	PL 118-148, Sect. 4	None- New RTC Section	RTC 17131.11		Adds RTC 17131.11, decouples from Federal Disaster Relief Act East Palestine disaster relief payment provisions.
19	PIT	17140	IRC 72 529 529(c)(3)(E) and IRC 408A(e)(1)(C)	PL 117-328, Sect. 126(a)	None- New RTC Section	RTC 17140(h)(1)-(3)	RTC 17140.3(f)(1)-(3), RTC 17501(f)(1)-(3), and RTC 23711(e)	Adds RTC 17140(h)(1)-(3), decouples from special rollovers to Roth IRAs from long-term qualified tuition programs and makes conforming changes.
20	PIT	17140.3	IRC 72, IRC 529, IRC 529(c)(3)(E), IRC and IRC 408A(e)(1)(C)	PL 117-328, Sect. 126(a)	None- New RTC Section	RTC 17140.3(f)(1)-(3)	RTC 17140(h)(1)-(3), RTC 17140.3(f)(1)-(3), and RTC 23711(e)	Adds RTC 17140.3(f)(1)-(3), decouples from special rollovers to Roth IRAs from long-term qualified tuition programs and makes conforming changes.
21	PIT	17144.5	IRC 108(a)(1)(E)	NA	RTC 17144.5(a)	RTC 17144.5(a)(1)		Amends RTC 17144.5(a) to be RTC 17144.5(a)(1), and makes a technical amendment removing the comma after "Code".

Bill Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Current RTC Section	RTC Sect. in V 98	Related RTC	Subject / Description
21	PIT	17144.5	IRC 108(a)(1)(E)	PL 114-113, Sect. 151(b); PL 115-123, Sect. 40201(a); PL 116-94, Sect. 101(a)(b); and PL 116-260, Sect. 114(a)(b)	RTC 17144.5(a)	RTC 17144.5(a)(2)		Amends RTC 17144.5(a) to be RTC 17144.5(a)(2), and continues California's modified conformity to qualified principal residence indebtedness exclusions; decouples from federal extension.
21	PIT	17144.5	IRC 108(h)(2)	NA	RTC 17144.5(b)	Same		Amends RTC 17144.5(b), making a technical amendment removing the comma after "Code".
21	PIT	17144.5	IRC 108	NA	RTC 17144.5(c)	Same		Amends RTC 17144.5(c), making a technical amendment by changing "his or her" to "their".
21	PIT	17144.5	NA	NA	RTC 17144.5(e)	Same		Amends RTC 17144.5(e) by making a technical amendment to clarify that the act adding this subdivision was Section 1 of Chapter 152 of the Statutes of 2014.
21	PIT	17144.5	IRC 108	NA	RTC 17144.5(e)	Same		Amends RTC 17144.5(e), making a technical amendment by changing "his or her" to "their".
22	PIT	17149.1	IRC 132(f)(8)	PL 115-97, Sect. 11047(a)	None- New RTC Section	RTC 17149.1		Adds RTC 17149.1, decouples from federal suspension of qualified bicycle commuting reimbursement exclusion.
23	PIT	17149.2	IRC 132(g)(2)	PL 115-97, Sect. 11048(a)	None- New RTC Section	RTC 17149.2		Adds RTC 17149.2, decouples from moving expense reimbursement suspension.
24	PIT	17158.4	IRC Uncodified	PL 114-113, Sect. 343	None- New RTC Section	RTC 17158.4		Adds RTC 17158.4, decouples from exclusion from gross income of certain coal power grants to non-corporate taxpayers.
25	PIT	17158.5	IRC 61	PL 118-148, Sect. 3	None- New RTC Section	RTC 17158.5		Adds RTC 17158.5, decouples from Federal Disaster Relief Act exclusion from gross income for compensation for losses or damages resulting from certain wildfires
26	PIT	17201.1	IRC 174	PL 115-97, Sect. 13206(a)	None- New RTC Section	RTC 17201.1(a)	RTC 17201.1(a)	Adds RTC 17201.1(a), to continue nonconformity to federal provisions regarding amortization of research and experimental expenditures.

Bill Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Current RTC Section	RTC Sect. in V 98	Related RTC	Subject / Description
26	PIT	17201.1	IRC 274	PL 115-97, Sect. 13304	None- New RTC Section	RTC 17201.1(c)	RTC 24430	Adds RTC 17201.1(c), to continue nonconformity to federal limitation on deduction by employers of 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	IRC 199 (Repealed) and IRC 199A	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	IRC 165(h)(3)	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)	None- New RTC Section	RTC 17204(c)		Adds RTC 17204(c), to continue nonconformity to federal casualty loss and disaster losses.
28	PIT	17204	IRC 165(h)	PL 116-260, Sect. 304	None- New RTC Section	RTC 17204(d)		Adds RTC 17204(d), to continue nonconformity to federal casualty loss and disaster losses
28	PIT	17204	IRC 165(h)	PL 118-148, Sect. 2	None- New RTC Section	RTC 17204(e)		Adds RTC 17204(e), to continue nonconformity to 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	IRC 222	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).
31	PIT	17220	IRC 164(b)(6)	PL 115-97, Sect. 11042(a); PL 117-169, Sect. 13903; and PL 117-169 Sect. 13904	None- New RTC Section	RTC 17220(c)		Adds RTC 17220(c), continues nonconformity on 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 Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Current RTC Section	RTC Sect. in V 98	Related RTC	Subject / Description
32	PIT	17225	IRC 163(h)(3)(F)	PL 115-97, Sect. 11043(a); PL 115-97, Sect. 13301(a); and PL 116-136, Sect. 2306(a)	None- New RTC Section	RTC 17225(b)		Adds RTC 17225(b), continues nonconformity for federal limitations on mortgage interest deduction.
33	PIT	17241	IRC 213(a)	PL 115-97, Sect. 11027; PL 116-94, Sect. 103; and PL 116-260, Sect. 101	RTC 17241(a)	RTC 17241		Amends RTC 17241(a) to be RTC 17241, and continues California's lower floor of 7.5 percent instead of the federal 10 percent for unreimbursed medical expense deduction for years before 2021.
33	PIT	17241	IRC 213(f)	PL 115-97, Sect. 11027; PL 116-94, Sect. 103; and PL 116-260, Sect. 101	RTC 17241(b)	None - Repealed		Repeals RTC 17241(b), which established that IRC 213(f), relating to special rule for 2013, 2014, 2015, and 2016, shall not apply. IRC was repealed by PL 116-260, Sect. 101, which also made the 7.5 % AGI floor permanent by rewriting § 213(a).
34	PIT	17250	IRC 168(b)(3)(G)-(H)	PL 115-97, Sect. 13204(a)	RTC 17250(a)(5)	None - Repealed		Repeals RTC 17250(a)(5), which established IRC 168(b)(3)(G)-(H) shall not apply. These IRC sections were repealed by PL 115-97, Section 13204(a).
34	PIT	17250	IRC 168(e)(3)(E)(iv)-(v) and IRC 168(e)(3)(E)(ix)	PL 115-97, Sect. 13204(a)	RTC 17250(a)(6)	None - Repealed		Repeals RTC 17250(a)(6), continues nonconformity to federal depreciation rules.
34	PIT	17250	IRC 168(e)(3)(E)(vii)	PL 115-97, Sect. 13204 and PL 116-136, Sect. 2307(a)	None- New RTC Section	RTC 17250(a)(5)		Adds RTC 17250(a)(5), continues nonconformity to federal depreciation rules.
34	PIT	17250	IRC 168(b) and IRC 168(e)	PL 115-97, Sect. 13204(a)	RTC 17250(a)(6)	RTC 17250(a)(7)		Amends RTC 17250(a)(6) to be RTC 17250(a)(7), and continues nonconformity to federal depreciation rules.

Bill Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Current RTC Section	RTC Sect. in V 98	Related RTC	Subject / Description
34	PIT	17250	IRC 168(g)(1)(F)-(G)	PL 115-97, Sect. 13205	None- New RTC Section	RTC 17250(a)(7)(A)		Adds RTC 17250(a)(7)(A), continues nonconformity to federal depreciation rules.
34	PIT	17250	IRC 168(g)(2)(C) and IRC 168(g)(3)(B)	PL 115-97, Sect. 13204(a)	None- New RTC Section	RTC 17250(a)(7)(B)		Adds RTC 17250(a)(7)(B), continues nonconformity to federal depreciation rules.
34	PIT	17250	IRC 168(g)(8)	PL 115-97, Sect. 13204(a)	None- New RTC Section	RTC 17250(a)(7)(C)		Adds RTC 17250(a)(7)(C), continues nonconformity to federal depreciation rules.
34	PIT	17250	IRC 168(l)	NA	RTC 17250(a)(8)	Same		Amends RTC 17250(a)(8), updating the relating to clause title.
34	PIT	17250	IRC 168(n)	PL 115-141, Sect. 401(b)(13)(A)	RTC 17250(a)(10)	None - Repealed		Repeals RTC 17250(a)(10), which states IRC 168(n), relating to special allowance for qualified disaster assistance property, shall not apply as this section of the IRC was repealed by PL 115-141, Sect. 401(b)(13)(A).
34	PIT	17250	IRC 168(i)(15)(D)	PL 114-113, Sect. 189 and PL 116-260, Sect. 115(a)	RTC 17250(a)(11)	RTC 17250(a)(10)		Amends RTC 17250(a)(11) to be RTC 17250(a)(10), and continues nonconformity to federal depreciation rules.
34	PIT	17250	IRC 168(e)(3)(B)(vii)-(viii)	PL 117-169, Sect. 13703(a)	RTC 17250(a)(12)	RTC 17250(a)(11)		Amends RTC 17250(a)(12) to be RTC 17250(a)(11), continues nonconformity to federal depreciation rules.
35	PIT	17250.1	IRC 170(b)(1)(A)(ix)	PL 114-113, Sect. 331(a)	None- New RTC Section	RTC 17250.1(a)		Adds RTC 17250.1(a), continues nonconformity to enhancements to federal charitable contributions.
35	PIT	17250.1	IRC 170(b)(1)(G)	PL 115-97, Sect. 11023(a)	None- New RTC Section	RTC 17250.1(b)		Adds RTC 17250.1(b), continues nonconformity to enhancements to federal charitable contributions.
35	PIT	17250.1	IRC 170(b)(1)(E)(vi)	PL 114-113, Sect. 111(a)(1)	None- New RTC Section	RTC 17250.1(c)		Adds RTC 17250.1(c), continues nonconformity to enhancements to federal charitable contributions.
36	PIT	17250.2	IRC 170(p)	PL 116-260, Sect. 212	None- New RTC Section	RTC 17250.2		Adds RTC 17250.2, continues nonconformity to enhancements to federal charitable contributions.

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

Bill Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Current RTC Section	RTC Sect. in V 98	Related RTC	Subject / Description
41	PIT	17276	IRC 172	NA	RTC 17276(b)(2)	RTC 17276(b)(3)		Amends RTC 17276(b)(2) to be RTC17276(b)(3).
41	PIT	17276	IRC 172	NA	RTC 17276(b)(3)	RTC 17276(b)(4)		Amends RTC 17276(b)(3) to be RTC17276(b)(4).
41	PIT	17276	IRC 172	NA	RTC 17276(b)(4)	RTC 17276(b)(5)		Amends RTC 17276(b)(4) to be RTC17276(b)(5).
41	PIT	17276	IRC 172	NA	RTC 17276(b)(5)	RTC 17276(b)(6)		Amends RTC 17276(b)(5) to be RTC17276(b)(6).
41	PIT	17276	IRC 172	NA	RTC 17276(b)(6)	RTC 17276(b)(7)		Amends RTC 17276(b)(6) to be RTC17276(b)(7).
41	PIT	17276	IRC 172(b)(1)(A)(ii)	PL 116-136, Sect. 2303(b)(1), (c)(2)	RTC 17276(d)(1)(A)	Same	RTC 24416(e)(1)(A)	Amends RTC 17276(d)(1)(A), providing that federal changes to net operating losses do not apply.
41	PIT	17276	IRC 172(b)(1)(A)(ii)	PL 116-136, Sect. 2303(b)(1), (c)(2)	RTC 17276(d)(1)(B)	Same	RTC 24416(e)(1)(B)	Amends RTC 17276(d)(1)(B), provides that the federal changes to net operating losses do not apply.
41	PIT	17276	IRC 172(b)(1)(A)	PL 116-136, Sect. 2303(b)(1), (c)(2)	None- New RTC Section	RTC 17276(d)(1)(C)	RTC 24416(e)(1)(C)	Adds RTC 17276(d)(1)(C), providing that federal changes to net operating losses do not apply.
41	PIT	17276	IRC 172(b)(1)(D)	PL 116-136, Sect. 2303(b)(1), (c)(2)	None- New RTC Section	RTC 17276(d)(1)(D)	RTC 24416(e)(1)(D)	Adds RTC 17276(d)(1)(D), providing that federal changes to net operating losses do not apply.
42	PIT	17276.05	IRC 172 and IRC 172(j) (previously IRC 172(b)(1)(J))	PL 116-260, Sect. 281	RTC 17276.05	None - Repealed	RTC 24416.05	Repeals RTC 17276.05, to provide federal changes to net operating losses do not apply.
43	PIT	17302	IRC 215	PL 115-97, Sect. 11051(a)	RTC 17302	None - Repealed		Repeals RTC 17302, relating to alimony payments in IRC 215, as PL 115-97 Sect. 11051(a) repealed IRC 215.
44	PIT	17321.1	IRC 367(a)(3)(B)	PL 115-97, Sect. 14102(e)	None- New RTC Section	RTC 17321.1	RTC 24454.1	Adds RTC 17321.1, decoupling from federal changes to TCJA repeal of the exception recognition of gains for transfers.

Bill Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Current RTC Section	RTC Sect. in V 98	Related RTC	Subject / Description
45	PIT	17322.5	IRC 381(c)(20)	PL 115-97, Sect. 13301(b)(1)	None- New RTC Section	RTC 17322.5	RTC 24471.5	Adds RTC 17322.5, continues nonconformity to 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).
46	PIT	17323	IRC 382(d)(3)	PL 116-136, Sect. 4003(h)(2)	None- New RTC Section	RTC 17323(b)	RTC 24459	Adds RTC 17323(b), continues nonconformity to federal limitations on interest as a business expense.
46	PIT	17323	IRC 382(k)(1)	PL 115-97, Sect. 13301(b)(3)	None- New RTC Section	RTC 17323(c)	RTC 24459	Adds RTC 17323(c), continues nonconformity to federal limitations on interest as a business expense.
47	PIT	17324	IRC 312(k)(3)(B)(ii)	PL 117-169, Sect. 13303(b)	None- New RTC Section	RTC 17324	RTC 24457	Adds RTC 17324, continues nonconformity to federal depreciation rules.
48	PIT	17501	IRC 402(g), IRC 402(g)(3), IRC and IRC 414(v)	PL 117-328, Sect. 109(a)-(c), 117(b), 126(b)	RTC 17501(c)	Same		Amends RTC 17501(c), limits elective deferrals to 2010 amounts for years beginning before 2025.
48	PIT	17501	IRC 402(g), IRC 402(g)(3), IRC and IRC 414(v)	PL 117-328, Sect. 109(a)-(c), 117(b), 126(b)	RTC 17501(d)	Same		Amends RTC 17501(d), increasing the basis for deferrals not allowed before 2025.
48	PIT	17501	IRC 72, IRC 529, IRC 529(c)(3)(E), IRC and IRC 408A(e)(1)(C)	PL 117-328, Sect. 126(a)	None- New RTC Section	RTC 17501(f)(1)-(3)	RTC 17140(h)(1)-(3), RTC 17140.3(f)(1)-(3), and RTC 23711(e)	Adds RTC 17501(f)(1)-(3), decoupling from special rollovers to Roth IRAs from long-term qualified tuition programs and makes conforming changes.
49	PIT	17501.8	IRC 219(b)(5)(C), IRC 414(v), IRC and IRC 414(v)(2)	PL 117-328, Sects. 108-109 and PL 117-328, Sect. 117	None- New RTC Section	RTC 17501.8(a)		Adds RTC 17501.8(a), conforms to changes made by the Consolidated Appropriations Act to contribution catch-up limits to IRAs.
49	PIT	17501.8	IRC 219(b)(5)(C)	PL 117-328, Sect. 108	None- New RTC Section	RTC 17501.8(a)(1)		Adds RTC 17501.8(a)(1), conforms to changes made by the Consolidated Appropriations Act to contribution catch-up limits to IRAs
49	PIT	17501.8	IRC 414(v)	PL 117-328, Sect. 109	None- New RTC Section	RTC 17501.8(a)(2)		Adds RTC 17501.8(a)(2), conforms to changes made by the Consolidated Appropriations Act to contribution catch-up limits to IRAs.

Bill Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Current RTC Section	RTC Sect. in V 98	Related RTC	Subject / Description
49	PIT	17501.8	IRC 414(v)(2)	PL 117-328, Sect. 117	None- New RTC Section	RTC 17501.8(a)(3)		Adds RTC 17501.8(a)(3), conforms to changes made by the Consolidated Appropriations Act to contribution catch-up limits for Simple Plans.
49	PIT	17501.8	IRC 219(b)(5)(C), IRC 414(v), IRC and IRC 414(v)(2)	PL 117-328, Sects. 108-109 and PL 117-328, Sect. 117	None- New RTC Section	RTC 17501.8(b)(1)-(2)		Adds RTC 17501.8(b)(1)-(2), makes Section 41 findings and declarations for the deductions in RTC 17501.8(a).
50	PIT	17551	IRC 451(k)(3) (previously IRC 451(i))	PL 115-97, Sect. 13221(a)-(b); PL 115-123, Sect. 40414(a); and PL 116-94, Sect. 132(a)	RTC 17551(f)	Same	RTC 24661.6	Amends RTC 17551(f) to strike reference to "451(i)" and replace with "451(k)" to reflect that section being renumbered.
51	PIT	17559	IRC 451(g)(3) (previously IRC 451(e)(3))	PL 115-97, Sect. 13221(a)	RTC 17559(a)	Same	RTC 24661.5	Amends RTC 17559(a), makes a technical amendment striking reference to "451(e) " and replacing it with "451(g)" to reflect that section being renumbered.
52	PIT	17560.5	IRC 461(l)	PL 116-136, Sect. 2304(a)-(b)	None- New RTC Section	RTC 17560.5(c)		Adds RTC 17560.5(c), maintains California's current modified conformity on noncorporate losses.
52	PIT	17560.5	IRC 461(l)(1)	PL 117-2, Sect. 9041(a)	None- New RTC Section	RTC 17560.5(d)		Adds RTC 17560.5(d), maintains California's current modified conformity on noncorporate losses.
52	PIT	17560.5	IRC 461(l)(1)	PL 117-169, Sect. 13903(b)(1)	None- New RTC Section	RTC 17560.5(e)		Adds RTC 17560.5(e), maintains California's current modified conformity on noncorporate losses.
53	PIT	17564	IRC 460(c)(6)(B)(ii)	PL 114-113, Sect. 143(a)(2) and PL 114-113, Sect. 143(b)(6)(l)	None- New RTC Section	RTC 17564(h)	RTC 24673.2(h)	Adds RTC 17564(h), maintains nonconformity to Special Rules for long- term contracts relating to when income is included in gross income.

Bill Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Current RTC Section	RTC Sect. in V 98	Related RTC	Subject / Description
54	PIT	17567	IRC 453B(e)	PL 115-97, Sect. 13512(b)(1)	None- New RTC Section	RTC 17567	RTC 24670	Adds RTC 17567, decoupling from the repeal of the small life insurance company deduction.
55	PIT	17737	IRC 682(a)	NA	RTC 17737	RTC 17737(a)		Amends RTC 17737 to be RTC 17737(a), and makes a technical amendment removing parentheses and replacing them with commas.
55	PIT	17737	IRC 682(a)	PL 115-97, Sect. 11051(b)(1)(c)	None- New RTC Section	RTC 17737(b)		Adds RTC 17737(b), to conform to federal alimony provisions.
55	PIT	17737	IRC 682(a)	PL 115-97, Sect. 11051(b)(1)(c)	None- New RTC Section	RTC 17737(c)		Adds RTC 17737(c), to conform to federal alimony provisions.
56	PIT	18031.5	IRC 1031	NA	RTC 18031.5(b)(1)	RTC 18031.5(b)(1)(A)		Amends RTC 18031.5(b)(1) to be RTC18031.5(b)(1)(A).
56	PIT	18031.5	IRC 1031	NA	RTC 18031.5(b)(2)	RTC 18031.5(b)(1)(B)		Amends RTC 18031.5(b)(2) to be RTC18031.5(b)(1)(B).
56	PIT	18031.5	IRC 1031	PL 13303(a), Sect.115-97	None- New RTC Section	RTC 18031.5(b)(2)		Adds RTC 18031.5(b)(2), fully conforms to changes made to limit IRC 1031 exchanges to real property.
57	PIT	18036	IRC 1016(a)(38)	PL 115-97, Sect. 13303(a), (b)	None- New RTC Section	RTC 18036(e)		Adds RTC 18036(e), continues nonconformity to federal opportunity zone provisions.
58	PIT	18042	IRC 1042	PL 117-328, Sect. 114(a)(b)	RTC 18042(b)	None - Repealed		Repeals RTC 18042(b), to conform to a definition change for purposes of federal employee stock ownership plan gain nonrecognition.
58	PIT	18042	IRC 1042	NA	RTC 18042(c)	RTC 18042(b)		Amends RTC 18042(c) to be RTC18042(b).
59	PIT	18045	IRC 1061	PL 115-97, Sect. 13309(a)(2)	None- New RTC Section	RTC 18045		Adds RTC 18045, decoupling from federal provisions regarding recharacterization of certain gains in the case of partnership profits interests held in connection with the performance of investment services.

Bill Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Current RTC Section	RTC Sect. in V 98	Related RTC	Subject / Description
60	PIT	18151.9	IRC 1221(a)(3) and IRC 1231(b)(1)(C)	PL 115-97, Sect. 13314(a)-(b)	None- New RTC Section	RTC 18151.9	RTC 24990.9	Adds RTC 18151.9, decoupling from a federal provision not treating certain self-created property as a capital asset.
61	AFITL	18409	IRC 6011(e)(2)	PL 115-141, Sect. 1301(a)(2) and PL 116-25, Sect. 12301	RTC 18409(b)(2)	None - Repealed		Repeals RTC 18409(b)(2), which previously stated that, for purposes of paragraph (1), the last sentence of IRC 6011(e)(2) does not apply.
61	AFITL	18409	IRC 6011(e)	NA	RTC 18409(b)(3)	RTC 18409(b)(2)		Amends RTC 18409(b)(3) to be RTC18409(b)(2).
62	AFITL	18622.5	IRC 6225	NA	RTC 18622.5(a)	Same		Amends RTC 18622.5(a), making technical cleanup.
62	AFITL	18622.5	IRC 6227	NA	RTC 18622.5(b)(1)	Same		Amends RTC 18622.5(b)(1), making technical cleanup.
62	AFITL	18622.5	IRC 6226	NA	RTC 18622.5(b)(6)	Same		Amends RTC 18622.5(b)(6), making technical cleanup.
62	AFITL	18622.5	IRC 6221-6241	NA	RTC 18622.5(b)(8)	Same		Amends RTC 18622.5(b)(8), making technical cleanup.
62	AFITL	18622.5	IRC 6225(d)(1)	NA	RTC 18622.5(b)(11)	Same		Amends RTC 18622.5(b)(11), making technical cleanup.
62	AFITL	18622.5	IRC 6241(2)(B)	NA	None- New RTC Section	RTC 18622.5(b)(13)		Adds RTC 18622.5(b)(13), making a technical amendment stating "Partnership-related item" has the meaning provided in IRC 6241(2)(B).
62	AFITL	18622.5	IRC 6225(d)(1)	NA	RTC 18622.5(c)(1)	Same		Amends RTC 18622.5(c)(1), making technical cleanup.
63	AFITL	18631.7	IRC 6721 and IRC 6724	NA	RTC 18631.7(d)(1)	Same		Amends RTC 18631.7(d)(1), making a technical change by striking "as those sections read on January 1, 2005."
64	AFITL	18666	IRC 1446	NA	RTC 18666(a)	Same		Amends RTC 18666(a), making a conforming change clarifying and adding the millionaire tax to the rate withheld on ECI.

Bill Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Current RTC Section	RTC Sect. in V 98	Related RTC	Subject / Description
64	AFITL	18666	IRC 1, IRC 11, IRC 17041, IRC 17043, IRC 1446(b)(2)(A)	PL 115-97, Sect. 13501	RTC 18666(b)(1)	Same		Amends RTC 18666(b)(1) to account for the Prop. 63 millionaires' surcharge that applies to IRC 1446 withholding requirement.
64	AFITL	18666	IRC 1, IRC 11, IRC and IRC 1446(f)(1)	PL 115-97, Sect. 13501	None- New RTC Section	RTC 18666(b)(3)		Adds RTC 18666(b)(3), making a conforming change and also clarifying the rate by specifying the regular rate plus the millionaire tax for dispositions of partnership interest.
65	AFITL	19058	IRC 6501(e)(1)(A)	NA	RTC 19058(b)	Same		Amends RTC 19058(b), making a technical amendment by changing "section both" to "section, all".
65	AFITL	19058	IRC 6501(e)(1)(B)(ii)	PL 114-41, Sect. 2005(a)(1)	None- New RTC Section	RTC 19058(b)(2)		Adds RTC 19058(b)(2) to conform to an that an understatement of gross income by reason of an overstatement of unrecovered cost or other basis is an omission from gross income.
65	AFITL	19058	IRC 6501(e)(1)(B)(iii)	PL 114-41, Sect. 2005(a)(1)	RTC 19058(b)(2)	RTC 19058(b)(3)		Amends RTC 19058(b)(2) to be RTC 19058(b)(3) and makes a technical change reflecting the addition of the new RTC 19058(b)(2) relating to understatements of gross income.
66	AFITL	19141.5	IRC 6038A	NA	RTC 19141.5(a)(2)	Same		Amends RTC 19141.5(a)(2), establishing that IRC 6038A, relating to penalties, shall apply unless otherwise provided, imposing a different threshold than the IRC for imposition of the penalty.
66	AFITL	19141.5	IRC 6038A	PL 115-97, Sect. 14401(b)(2)	RTC 19141.5(a)(3)	Same		Amends RTC 19141.5(a)(3), conforms to the federal penalty for a corporation failing to furnish information or maintain records at the lower amount of \$10,000 instead of the federal \$25,000.
67	AFITL	19144	NA	NA	RTC 19144(a)(2)	Same		Amends RTC 19144(a)(2), making a technical amendment by adding a comma after "11".
67	AFITL	19144	NA	NA	RTC 19144(a)(2)	Same		Amends RTC 19144(a)(2) by changing the reference to RTC "19024" to RTC "19025", as RTC 19204 was repealed.

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

Bill Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Current RTC Section	RTC Sect. in V 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	CIT	23400	IRC 55-59	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	CIT	23453	IRC 53(e)	PL 115-97, Sect. 12002(a)	None- New 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.
76	CIT	23455	IRC 55(b)(1)	PL 117-169, Sect. 10101(f)	RTC 23455(a)	Same		Amends RTC 23455(a), decoupling from corporate alternative minimum tax.
76	CIT	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	CIT	23456	IRC 56(a)(6)	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	CIT	23456	IRC 56(f)(2)(E)	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	CIT	23456	IRC 56(g)	NA	RTC 23456(e)	RTC 23456(d)		Amends RTC 23456(e) to be RTC23456(d).

Bill Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Current RTC Section	RTC Sect. in V 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	CIT	23456	IRC 56(d)(3)	PL 115-97, Sect. 12001(b)(4) and PL 117-169, Sect. 10101(f)	RTC 23456(h)	None - Repealed	RTC 17062(f)	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	CIT	23456.5	IRC 56	PL 115-97, Sect. 12001(b)(4) and PL 117-169, Sect. 10101(f)	RTC 23456.5	None - Repealed	RTC 17062.3 and RTC 17062.3	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	CIT	23456.5	IRC 56A	PL 115-97, Sect. 12001(b)(4) and PL 117-169, Sect. 10101(f)	RTC 23456.5	None - Repealed	RTC 17062.3 and RTC 17062.3	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	CIT	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	CIT	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	CIT	23609	IRC 41(b)(1)	NA	RTC 23609(c)	Same	RTC 17052.12(f)(1)	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 Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Current RTC Section	RTC Sect. in V 98	Related RTC	Subject / Description
81	CIT	23609	IRC 41(c)(4)	PL 115-141, Sect. 101(c)	RTC 23609(h)(1)	RTC 23609(h)(1)(A)	RTC 17052.12(g)(2)(A)	Amends RTC 23609(h)(1) to be RTC 23609(h)(1)(a), decoupling from federal alternative incremental credit beginning in the 2025 taxable year.
81	CIT	23609	IRC 41(c)(4)(A)(i)	NA	RTC 23609(h)(1)(A)	RTC 23609(h)(1)(a)(i)		Amends RTC 23609(h)(1)(A) to be RTC23609(h)(1)(a)(i).
81	CIT	23609	IRC 41(c)(4)(A)(ii)	NA	RTC 23609(h)(1)(B)	RTC 23609(h)(1)(a)(ii)		Amends RTC 23609(h)(1)(B) to be RTC23609(h)(1)(a)(ii).
81	CIT	23609	IRC 41(c)(4)(A)(iii)	NA	RTC 23609(h)(1)(C)	RTC 23609(h)(1)(a)(ii)		Amends RTC 23609(h)(1)(C) to be RTC23609(h)(1)(a)(ii).
81	CIT	23609	IRC 41(c)(4)(A)-(B)	PL 115-141, Sect. 101(c)	RTC 23609(h)(2)	RTC 23609(h)(1)(B)	RTC 17052.12(g)(2) (amended to be RTC 17052.12(g)(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	CIT	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	CIT	23609	IRC 41(c)(4) previously IRC 41(c)(5))	PL 115-141, Sect. 101(c)	RTC 23609(h)(4)	RTC 23609(h)(2)(A)	RTC 17052.12(g)(4) (amended to be RTC 17052.12(g)(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 Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Current RTC Section	RTC Sect. in V 98	Related RTC	Subject / Description
81	CIT	23609	IRC 41(c)(4)(A)	PL 115-141, Sect. 101(c)	None- New RTC Section	RTC 23609(h)(2)(A)(i)	RTC 17052.12(g)(2)(A)(i)	Adds RTC 23609(h)(2)(A)(i) changes "14 percent" referenced in IRC 41(c)(4)(A) to read "3 percent" in IRC 41(c)(4).
81	CIT	23609	IRC 41(c)(4)(B)(ii)	PL 115-141, Sect. 101(c)	None- New RTC Section	RTC 23609(h)(2)(A)(ii)	RTC 17052.12(g)(2)(A)(ii)	Adds RTC 23609(h)(2)(A)(ii) changes "6 percent" referenced in IRC 41(c)(4)(A) to read "1.3 percent" in IRC 41(c)(4).
81	CIT	23609	IRC 41(c)(4)(A) and IRC 41(c)(4)(C)	PL 115-141, Sect. 101(c)	None- New RTC Section	RTC 23609(h)(2)(B)	RTC 17052.12(g)(2)(B)	Adds RTC 23609(h)(2)(B) by establishing that the election allowed under IRC 41(c)(4)(A), in lieu of IRC 41(c)(4)(C), shall apply in tax years beginning January 1, 2024, unless revoked by the with the consent of the Franchise Tax Board.
81	CIT	23609	IRC 41(c)(6)	PL 115-141, Sect. 101(c)	None- New RTC Section	RTC 23609(i)	RTC 17052.12(h)	Adds RTC 23609(i) pertaining to the state's modified conformity of gross receipts in IRC 41(c)(6) (previously IRC 41(c)(7)).
81	CIT	23609	IRC 41(h)	NA	RTC 23609(i)	RTC 23609(j)	RTC 17052.12(h) (amended to be 17052.12(i))	Amends RTC 23609(i) to be RTC 23609(j) and makes a technical amendment clarifying that IRC 41(h) relates to the treatment of credit for qualified small businesses.
81	CIT	23609	IRC 41(g)	NA	RTC 23609(j)	RTC 23609(k)		Amends RTC 23609(j) to be RTC23609(k).
81	CIT	23609	IRC 41(a)(3)	NA	RTC 23609(k)	RTC 23609(l)		Amends RTC 23609(k) to be RTC23609(l).
81	CIT	23609	IRC 41(b)((3)(D)	NA	RTC 23609(l)	RTC 23609(m)		Amends RTC 23609(l) to be RTC23609(m).
81	CIT	23609	IRC 41(f)(6)	NA	RTC 23609(m)	RTC 23609(n)		Amends RTC 23609(m) to be RTC23609(n).
82	CIT	23610.5	IRC 42(b)(2)	PL 114-113, Sect. 131(b)	RTC 23610.5(c)(2)(A)	Same	RTC 12206(c)(1)(A) and RTC 17058(c)(2)(A)	Amends RTC 23610.5(c)(2)(A) by striking "temporary" in "temporary minimum credit rate for nonfederally subsidized new buildings" to reflect the credit rate being made permanent.
82	CIT	23610.5	IRC 42(b)(3)	PL 116-260, Sect. 201(a)	None- New RTC Section	RTC 23610.5(c)(6)	RTC 12206(c)(5) and RTC 17058(c)(6)	Adds RTC 23610.5(c)(6) establishing that IRC 42(b)(3), relating to minimum credit rate, shall not apply.
82	CIT	23610.5	IRC 42	NA	RTC 23610.5(c)(6)	RTC 23610.5(c)(7)		Amends RTC 23610.5(c)(6) to be RTC23610.5(c)(7).

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

Bill Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Current RTC Section	RTC Sect. in V 98	Related RTC	Subject / Description
87	CIT	24308.6	IRC 61 - Uncodified	NA	RTC 24308.6(f)(2)	Same	RTC 17131.8(f)(2)	Amends RTC 24308.6(f)(2) to fix a drafting error by striking "116-120" and replacing it with "116-260".
87	CIT	24308.6	IRC 61 - Uncodified	PL 116-260, Div. N, Title III, Sect. 304(a)	None- New RTC Section	RTC 24308.6(g)	RTC 17131.8(g)	Adds RTC 24308.6(g), updates conformity to include additional expenses under Paycheck Protection Program Loans.
87	CIT	24308.6	IRC 61 - Uncodified	NA	RTC 24308.6(g)	RTC 24308.6(h)		Amends RTC 24308.6(g) to be RTC24308.6(h).
87	CIT	24308.6	NA	NA	RTC 24308.6(h)	RTC 24308.6(i)		Amends RTC 24308.6(h) to be RTC24308.6(i).
87	CIT	24308.6	NA	NA	RTC 24308.6(i)	RTC 24308.6(j)		Amends RTC 24308.6(i) to be RTC24308.6(j).
87	CIT	24308.6	NA	NA	RTC 24308.6(j)	RTC 24308.6(k)		Amends RTC 24308.6(j) to be RTC24308.6(k).
88	CIT	24344	IRC 163(j)	PL 115-97, Sect. 13301(a); and PL 116-136, Sect. 2306(a)	RTC 24344(e)	Same		Amends RTC 24344(e), continues nonconformity to federal limitations on interest as a business expense.
89	CIT	24345.6	IRC 4501	PL 117-169, Sect. 11003	None- New RTC Section	RTC 24345.6		Adds RTC 24345.6, decoupling from federal stock buyback tax.
90	CIT	24345.7	IRC 5000D	PL 117-169, Sect. 11003	None- New RTC Section	RTC 24345.7		Adds RTC 24345.7, decoupling to deduction denial for designated drug excise tax amounts.
91	CIT	24349.1	IRC 280F	PL 115-97, Sect. 13202	None- New RTC Section	RTC 24349.1(d)	RTC 17201.1(d)	Adds RTC 24349.1(d), decouples from higher depreciation thresholds.
92	CIT	24356	IRC 179(c)(2)	PL 114-113, Sect. 124	RTC 24356(b)(5)	Same	RTC 17255(d)	Amends RTC 24356(b)(5) such that all of IRC 179(c)(2) does not apply, where previously only the last sentence of IRC 179(c)(2) did not apply.
92	CIT	24356	IRC 179(d)(1)(A)(ii)	NA	RTC 24356(b)(6)	Same		Amends RTC 24356(b)(6), making a technical amendment by changing "does" to "shall".
92	CIT	24356	IRC 179(e)	NA	RTC 24356(b)(7)	Same	RTC 17255(f)	Amends RTC 24356(b)(7), making a technical amendment by changing "does" to "shall".
92	CIT	24356	IRC 267(c)(4)	NA	RTC 24356(d)(2)(A)	Same		Amends RTC 24356(d)(2)(A), making a technical amendment by changing "his or her" to "the individual's".

Bill Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Current RTC Section	RTC Sect. in V 98	Related RTC	Subject / Description
93	CIT	24356.1	IRC 179	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	CIT	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	IRC 170(a)(2)(B)	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	CIT	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	CIT	24358	IRC 170(d)(2)	NA	RTC 24358(c)	RTC 24358(d)		Amends RTC 24358(c) to be RTC24358(d).
96	CIT	24416	IRC 172(a)	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 Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Current RTC Section	RTC Sect. in V 98	Related RTC	Subject / Description
96	CIT	24416	IRC 172(b)(2)(C)	PL 115-97, Sect. 13302(a)(2) and PL 116-136, Sect. 2303(a)(2)(A)	None- New RTC Section	RTC 24416(b)(2)	RTC 17276(b)(2)	Adds RTC 24416(b)(2) which states IRC 172(b)(2)(C) shall not apply.
96	CIT	24416	IRC 172	NA	RTC 24416(b)(2)	RTC 24416(b)(3)		Amends RTC 24416(b)(2) to be RTC24416(b)(3).
96	CIT	24416	IRC 172	NA	RTC 24416(b)(3)	RTC 24416(b)(4)		Amends RTC 24416(b)(3) to be RTC24416(b)(4).
96	CIT	24416	IRC 172	NA	RTC 24416(b)(4)	RTC 24416(b)(5)		Amends RTC 24416(b)(4) to be RTC24416(b)(5).
96	CIT	24416	IRC 172	NA	RTC 24416(b)(5)	RTC 24416(b)(6)		Amends RTC 24416(b)(5) to be RTC24416(b)(6).
96	CIT	24416	IRC 172	NA	RTC 24416(b)(6)	RTC 24416(b)(7)		Amends RTC 24416(b)(6) to be RTC24416(b)(7).
96	CIT	24416	IRC 172(b)(1)(A)(ii)	PL 116-136, Sect. 2303(b)(1), (c)(2)	RTC 24416(e)(1)(A)	Same	RTC 17276(d)(1)(A)	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 conform to any changes made to IRC 172(b)(1)(A)(ii) since the last specified date of conformity of January 1, 2015(1)(B). This adjustment only applies for tys 1987-1999, and not generally.
96	CIT	24416	IRC 172(b)(1)(A)(ii)(I) (previously IRC 172(b)(1)(A)(iii))	PL 116-136, Sect. 2303(b)(1), (c)(2)	RTC 24416(e)(1)(B)	Same	RTC 17276(d)(1)(B)	Amends RTC 24416(e)(1)(B) by making a technical amendment, striking " 172(b)(1)(A)(ii)" and replacing it with "172(b)(1)(A)(ii)(I)," clarifying that "10 taxable years" is found in "172(b)(1)(A)(ii)(I).
96	CIT	24416	IRC 172(b)(1)(A)	PL 116-136, Sect. 2303(b)(1), (c)(2)	None- New RTC Section	RTC 24416(e)(1)(C)	RTC 17276(d)(1)(C)	Adds RTC 24416(e)(1)(C), which states IRC 172(b)(1)(A), relating to years to which loss may be carried, shall not apply.

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

Bill Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Current RTC Section	RTC Sect. in V 98	Related RTC	Subject / Description
102	CIT	24457	IRC 312(k)(3)(B)(ii)	PL 117-169, Sect. 13303(b)	None- New RTC Section	RTC 24457	RTC 17324	Adds RTC 24457, continues nonconformity to federal depreciation rules.
103	CIT	24459	IRC 382(n)	NA	RTC 24459	RTC 24459(a)		Amends RTC 24459 to be RTC 24459(a).
103	CIT	24459	IRC 382(d)(3)	PL 116-136, Sect. 4003(h)(2)	None- New RTC Section	RTC 24459(b)	RTC 17323(b)	Adds RTC 24459(b) establishing that IRC 382(d)(3), relating to application to carryforward of disallowed interest, shall not apply.
103	CIT	24459	IRC 382(k)(1)	PL 115-97, Sect. 13301(b)(3)	None- New RTC Section	RTC 24459(c)	RTC 17323(c)	Adds RTC 24459(c), establishing that he amendments made by PL 115-97 Sect. 13301(b)(3) to IRC 382(k)(1), relating to loss corporation, shall not apply.
104	CIT	24465	IRC 367(a)(3)(B)	PL 115-97, Sect. 14102(e)	RTC 24465(d)	Same		Amends RTC 24465(d), decoupling from federal changes to TCJA repeal of the active-trade-or-business exception for nonrecognition of gain to a foreign corporation.
105	CIT	24471.5	IRC 381(c)(20)	PL 115-97, Sect. 13301(b)(1)	None- New RTC Section	RTC 24471.5	RTC 17322.5	Adds RTC 24471.5, continues nonconformity to federal limitations on interest as a business expense.
106	CIT	24601	IRC 401-409 and IRC 430-433	PL 117-328, Sect. 109(a)-(c), 117(b), 126(b)	RTC 24601(b)	Same		Amends RTC 24601(b), establishing that IRC 430-436 shall automatically apply, except as otherwise provided.
107	CIT	24661.5	IRC 451(g)(3) (previously IRC 451(e)(3))	PL 115-97, Sect. 13221(a)	RTC 24661.5	Same	RTC 17559(a)	Amends RTC 24661.5, makes a technical amendment striking reference to IRC "451(e) " and replacing it with IRC "451(g)" to reflect those IRC sections being renumbered.
108	CIT	24661.6	IRC 451(k)(3) (previously IRC 451(i))	PL 115-97, Sect. 13221(a)-(b); PL 115-123, Sect. 40414(a); and PL 116-94, Sect. 132(a)	RTC 24661.6	Same	RTC 17551(f)	Amends RTC 24661.6 to strike reference to IRC "451(i)" and replace with IRC "451(k)" to reflect that section being renumbered.

Bill Sect.	RTC Part	RTC Sect.	IRC(s) Impacted	PL Sect.	Current RTC Section	RTC Sect. in V 98	Related RTC	Subject / Description
109	CIT	24670	IRC 453B(e)	PL 115-97, Sect. 13512(b)(1)	None- New RTC Section	RTC 24670	RTC 17567	Adds RTC 24670, decoupling from the repeal of the small life insurance company deduction.
110	CIT	24673.2	IRC 460(c)(6)(B)(ii)	PL 114-113, Sect. 143(a)(2), (b)(6)(I)	None- New RTC Section	RTC 24673.2(h)	RTC 17564(h)	Adds RTC 24673.2(h), maintains nonconformity to federal depreciation provisions relating to Special Rules for long- term contracts relating to when income is included in gross income
111	CIT	24721	IRC 481	PL 115-97, Sect. 13543(a)	RTC 24721	RTC 24721(a)		Amends RTC 24721 to be RTC24721(a).
111	CIT	24721	IRC 481(d)	PL 115-97, Sect. 13543(a)	None- New RTC Section	RTC 24721(b)		Adds RTC 24721(b), decoupling to adjustments attributable to conversion from S corporation to C corporation.
112	CIT	24990.1	IRC 1202(a)(4)	PL 114-113, Sect. 126(a)	None- New RTC Section	RTC 24990.1		Adds RTC 24990.1, establishing that the amendments made to IRC 1202(a)(4), relating to 100 percent exclusion for stock acquired during certain periods in 2010 and thereafter, shall not apply.
113	CIT	24990.5	IRC 1201	PL 115-97, Sect. 13001(b)(2)(A)	RTC 24990.5(a)	None - Repealed		Repeals RTC 24990.5(a), which pertained to the now repealed IRC 1201, relating to alternative tax for corporations
113	CIT	24990.5	IRC 1212	NA	RTC 24990.5(b)	RTC 24990.5		Amends RTC 24990.5(b) to be RTC24990.5.
113	CIT	24990.5	IRC 1212(a)(1)(A)	NA	RTC 24990.5(b)(1)	RTC 24990.5(a)		Amends RTC 24990.5(b)(1) to be RTC24990.5(a).
113	CIT	24990.5	IRC 1212(a)(4)	NA	RTC 24990.5(b)(2)	RTC 24990.5(b)		Amends RTC 24990.5(b)(2) to be RTC24990.5(b).
113	CIT	24990.5	IRC 1212(b)-(c)	NA	RTC 24990.5(b)(3)	RTC 24990.5(c)		Amends RTC 24990.5(b)(3) to be RTC24990.5(c).
114	CIT	24990.9	IRC 1221(a)(3) and IRC 1231(b)(1)(C)	PL 115-97, Sect. 13314(a)-(b)	None- New RTC Section	RTC 24990.9	RTC 18151.9	Adds RTC 24990.9, , decoupling from a federal provision not treating certain self-created property as a capital asset.
115	NA	NA	NA	NA	NA	NA		Urgency Clause.