Senate Revenue & Taxation Committee

SB 711 (McNerney, 2025)

Appendix: Conformity Chart

Updated September 5, 2025

This appendix provides a chart containing a brief description of the amendments made in each version of Senate Bill 711 and the corresponding bill section where the amendments can be found.

SB 711's conformity bill versions are as follows:

- Version 9/2/25 (v95),
- Version 7/7/25 (v96),
- Version 4/29/25 (v97), and
- Version 3/26/25 (v98).

	Ame	endment n	nade/reflect	ted in:								
ID	v95, Sect.	v96, Sect.	v97, Sect.	v98, Sect.	IRC(s) Impacted	Change Summary	Current RTC Sect.	RTC Sect. in v95-98	Amendment Description			
	Former					Disconnect federal LIHTC	None- New RTC	None- New RTC	Removes new RTC Section 12206(c)(5) added by SB 711 version 98 to			
1	Sect. 1	NA	NA	NA	IRC 42(b)(1)-(3)	change	Section	Section Removed	continue auto-conformity to IRC 42(b)(3) pertaining to LIHTC.			
	Former					Disconnect federal LIHTC			Amends RTC 12206(c)(4) making a technical amendment changing			
2	Sect. 1	1	NA	NA	NA	change	RTC 12206(c)(4)	Same	"through" to "to". Amendment reserved in v95.			
									Amends RTC 12206(c)(6)(A)(x) making a technical amendment striking			
	Former					Disconnect federal LIHTC	RTC		"Act of 2017" and replacing with "Act, 2017." Amendment reserved in			
3	Sect. 1	1	NA	NA	NA	change	12206(c)(6)(A)(x)	Same	v95.			
									Amends RTC 12206(c)(6)(A)(x) making a technical amendment striking			
	Former					Disconnect federal LIHTC	RTC		"Act of 2017" and replacing with "Act, 2017." Amendment reserved in			
4	Sect. 1	1	NA	NA	NA	change	12206(c)(6)(A)(x)	Same	v95.			
									Amends RTC 12206(g)(1)(B)(ii) making a technical amendment adding the			
	Former					Disconnect federal LIHTC	RTC		word "California" before "Tax Credit Allocation Committee." Amendment			
5	Sect. 1	1	NA	NA	NA	change	12206(g)(1)(B)(ii)	Same	reserved in v95.			
6	Former Sect. 1	1	1	1	IRC 42(b)(1)(A) and IRC 42(b)(2)	Disconnect federal LIHTC change	RTC 12206(c)(1)(A)	Same	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. Amendment reserved in v95.			
	Former					Disconnect federal LIHTC	None- New RTC		Adds RTC 12206(c)(5), establishing that IRC 42(b)(3), relating to minimum			
7	Sect. 1	1	1	1	IRC 42(b)(3)	change	Section	RTC 12206(c)(5)	credit rate, shall not apply. Amendment reserved in v95.			
	Former		1			Disconnect federal LIHTC		0 12200(0)(0)	Amends RTC 12206(c)(5) to be RTC12206(c)(6). Amendment reserved in			
8	Sect. 1	1	1	1	IRC 42	change	RTC 12206(c)(5)	RTC 12206(c)(6)	v95.			
	Former					Disconnect federal LIHTC	(// /	(// /	Amends RTC 12206(c)(6) to be RTC12206(c)(7). Amendment reserved in			
9	Sect. 1	1	1	1	IRC 42	change	RTC 12206(c)(6)	RTC 12206(c)(7)	v95.			
10	Former Sect. 1	1	1	1	IRC 42(g)(1)	Disconnect federal LIHTC change	RTC 12206(d)(3)	Same	Amendment reserved in v95.Amends RTC 12206(d)(3) by making a technical amendment clarifying that IRC 42(g)(1) relates to qualified low-income housing project requirements.			
11	Former Sect. 1	1	1	1	IRC 42(i)(4)	Disconnect federal LIHTC	RTC 12206(g)(1)(B)(i)	Same	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". Amendment reserved in v95.			
11	Sect. 1	1	1	1	1110 42(1)(4)	change	TCCOO(R)(T)(D)(I)	Jaille	אבנותאן וומי מושמץ? ובמט ווביש שעוועוווצין. Amenument ופיצוועפט ווו 955.			
12	1	2	2	2	NA	Date Change Master Section	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.			
4.2							None- New RTC	RTC	Adds RTC 17024.5(a)(1)(Q), the master conformity section, to change the			
13	1	2	2	2	NA	Date Change Master Section	Section	17024.5(a)(1)(Q)	specified date change conformity to tax years beginning January 1, 2025.			

	Am	endment n	nade/reflect	ted in:					
	v95,	v96,	v97,	v98,			Current	RTC Sect. in	
ID	Sect.	Sect.	Sect.	Sect.	IRC(s) Impacted	Change Summary	RTC Sect.	v95-98	Amendment Description
						Decouple from federal			A d. DTC 17052 C/. V/1 lin = t lini l
14	2	2	NA	NA	NA	increase in Child and Dependent Care Credit	RTC 17052.6(e)(1)	Samo	Amends RTC 17052.6(e)(1) making a technical amendment adding the word "their" before "parents."
14	Z	3	IVA	NA	INA	Dependent care credit	KTC 17032.6(e)(1)	Same	word their before parents.
						IRC 41 - Conform to			
						Alternative Simplified			Amends RTC 17052.12 by making two technical amendments clarifying
						Research Credit; Decouple			that RTC 17052.12 pertains to exceptions to the IRC 41 credit for
						from Alternative			increasing research activities, which are allowed against the "net tax", as
15	3	4	4	4	IRC 41(c)(4)	Incremental Research Credit	RTC 17052.12	Same	defined in RTC 17039.
						IRC 41 - Conform to			
						Alternative Simplified			
						Research Credit; Decouple			Amends RTC 17052.12(f)(1) by making technical amendments clarifying
						from Alternative	RTC		that IRC (41)(b)(1) relates to qualified research expenses. Note Section 81
16	3	4	4	4	IRC 41(b)(1)	Incremental Research Credit	17052.12(f)(1)	Same	makes the same amendment at RTC 23609(c).
						100.44 0 6			
						IRC 41 - Conform to Alternative Simplified			
						Research Credit; Decouple			Amends RTC 17052.12(f)(2) by making technical amendments clarifying
					IRC	from Alternative	RTC		that the reference to "Section 501(a)" is specifically made in
17	3	4	4	4	41(b)(3)(C)(ii)(I)	Incremental Research Credit		Same	41(b)(3)(C)(ii)(I) and relates to a qualified research consortium.
					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		, , , ,		
						IRC 41 - Conform to			
						Alternative Simplified			
						Research Credit; Decouple	RTC	RTC	Amoundo DTC 17052 12/-V/1\
18	3	4	1	1	IRC 41(c)(4)	from Alternative Incremental Research Credit	=		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.
10	3	4	4	4	INC 41(c)(4)	incremental Nesearch Credit	17032.12(g)(1)	17032.12(g)(1)(A)	rederal alternative incremental credit beginning in the 2023 taxable year.
						IRC 41 - Conform to			
						Alternative Simplified			
						Research Credit; Decouple		RTC	
						from Alternative	RTC	17052.12(g)(1)(A)(i	
19	3	4	4	4	IRC 41(c)(4)(A)(i)	Incremental Research Credit	17052.12(g)(1)(A))	Amends RTC 17052.12(g)(1)(A) to be RTC17052.12(g)(1)(A)(i).
						IRC 41 - Conform to			
						Alternative Simplified			
						Research Credit; Decouple	RTC	RTC	
						from Alternative	17052.12(g)(1)(A)(17052.12(g)(1)(A)(i	
20	3	4	4	4	IRC 41(c)(4)(A)(ii)	Incremental Research Credit	i)	i)	Amends RTC 17052.12(g)(1)(A)(i) to be RTC17052.12(g)(1)(A)(ii).

	An	nendment r	nade/reflec	ted in:					
ID	v95, Sect.	v96, Sect.	v97, Sect.	v98 <i>,</i> Sect.	IRC(s) Impacted	Change Summary	Current RTC Sect.	RTC Sect. in v95-98	Amendment Description
21	3	4	4	4	IRC 41(c)(4)(A)(iii)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit		RTC 17052.12(g)(1)(A)(i ii)	Amends RTC 17052.12(g)(1)(A)(ii) to be RTC17052.12(g)(1)(A)(iii).
22	3	4	4	4	IRC 41(c)(4)(A)- (B)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	RTC 17052.12(g)(2)	RTC 17052.12(g)(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.
23	3	4	4	4	IRC 41(c)(6) (previously IRC 41(c)(7))	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	RTC 17052.12(g)(3)	None - Repealed	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).
24	3	4	4	4	IRC 41(c)(4) previously IRC 41(c)(5))	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	RTC 17052.12(g)(4)	RTC 17052.12(g)(2)(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.
25	3	4	4	4	IRC 41(c)(4)(A)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	None- New RTC Section	RTC 17052.12(g)(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.
26	3	4	4	4	IRC 41(c)(4)(B)(ii)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	None- New RTC Section	RTC 17052.12(g)(2)(A)(i i)	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.

	Am	nendment n	nade/reflect	ed in:					
	v95,	v96,	v97,	v98,			Current	RTC Sect. in	
ID	Sect.	Sect.	Sect.	Sect.	IRC(s) Impacted	Change Summary	RTC Sect.	v95-98	Amendment Description
27	3	4	4	4	IRC 41(c)(4)(A) and IRC 41(c)(4)(C)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	None- New RTC Section	RTC 17052.12(g)(2)(B)	Adds RTC 17052.12(g)(2)(B), providing the election is valid unless revoked with the consent of the FTB
28	3	4	4	4	IRC 41(c)(6) (previously IRC 41(c)(7))	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	None- New RTC Section	RTC 17052.12(h)	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)).
29	3	4	4	4	IRC 41(h)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	RTC 17052.12(h)	RTC 17052.12(i)	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.
30	3	4	4	4	IRC 41(g)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	RTC 17052.12(i)	RTC 17052.12(j)	Amends RTC 17052.12(i) to be RTC17052.12(j).
31	3	4	4	4	IRC 41(a)(3)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	RTC 17052.12(j)	RTC 17052.12(k)	Amends RTC 17052.12(j) to be RTC17052.12(k).
32	3	4	4	4	IRC 41(b)(3)(D)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit		RTC 17052.12(l)	Amends RTC 17052.12(k) to be RTC17052.12(l).

	An	mendment r	made/reflect	ed in:					
	v95,	v96,	v97,	v98,			Current	RTC Sect. in	
ID	Sect.	Sect.	Sect.	Sect.	IRC(s) Impacted	Change Summary	RTC Sect.	v95-98	Amendment Description
						IRC 41 - Conform to			
						Alternative Simplified			
						Research Credit; Decouple			
						from Alternative			
33	3	4	4	4	IRC 41(f)(6)	Incremental Research Credit	RTC 17052.12(I)	RTC 17052.12(m)	Amends RTC 17052.12(I) to be RTC17052.12(m).
						Decouple from federal			Amends RTC 17052.6(a) to be RTC 17052.6(a)(1)-(2), by making a technical
						increase in Child and		RTC 17052.6(a)(1)-	amendment to reflect exceptions made in RTC 17052.6 relating to the
34	2	3	3	3	IRC 21	Dependent Care Credit	RTC 17052.6(a)	(2)	Child and Dependent Care Tax Credit at IRC 21.
						Decouple from federal			
						increase in Child and			
35	2	3	3	3	IRC 21	Dependent Care Credit	RTC 17052.6(a)	RTC 17052.6(a)(2)	Amends RTC 17052.6(a) to be RTC17052.6(a)(2).
						Decouple from federal			
						increase in Child and			Amends RTC 17052.6(e), making a technical amendment by changing "his
36	2	3	3	3	IRC 21	Dependent Care Credit	RTC 17052.6(e)	Same	or her" to "their".
						Decouple from federal			
						increase in Child and			Amends RTC 17052.6(e)(1), making a technical amendment by changing
37	2	3	3	3	IRC 21	Dependent Care Credit	RTC 17052.6(e)(1)	Same	"his or her" to "their".
						Decouple from federal			
						increase in Child and			Amends RTC 17052.6(e)(1), making a technical amendment by changing
38	2	3	3	3	IRC 21	Dependent Care Credit	RTC 17052.6(e)(1)	Same	"his or her" to "their".
						Decouple from federal			
						increase in Child and			Amends RTC 17052.6(e)(2), making a technical amendment by changing
39	2	3	3	3	IRC 21	Dependent Care Credit	RTC 17052.6(e)(2)	Same	"his or her" to "their".
						Decouple from federal			Repeals RTC 17052.6(f). These technical amendments reflect California's
1						increase in Child and			conformity to the nonrefundability of the Child and Dependent Care Tax
40	2	3	3	3	IRC 21	Dependent Care Credit	RTC 17052.6(f)	None - Repealed	Credit at IRC 21.
						Decouple from federal			D DTC 47050 (/) (I 1) C 15
4.4	2				10.004	increase in Child and	DTC 47050 C/ \		Repeals RTC 17052.6(g), reflecting California's conformity to the
41	2	3	3	3	IRC 21	Dependent Care Credit	RTC 17052.6(g)	None - Repealed	nonrefundability of the Child and Dependent Care Tax Credit at IRC 21.
						Decouple from federal			Adds RTC 17052.6(f), establishing that the special rules pertaining to the
						· ·	Nama Nam DTC		
42				2	IDC 21/c\	increase in Child and	None- New RTC	DTC 170F2 C/F)	Refundability and Enhancement of Child and Dependent Care Tax Credit
42	2	3	3	3	IRC 21(g)	Dependent Care Credit Decouple from federal	Section	RTC 17052.6(f)	at IRC 21 in PL 117-2 at Sect. 9631(a) shall not apply. Amends RTC 17053.91 striking "follows" with "otherwise provided in this
43	1	5	NA	NA	NA		RTC 17053.91	Samo	section."
43	4)	IVA	NA	INA	changes to NOL and AMT	VIC 1/022.31	Same	Section.
1						Decouple from federal	None- New RTC	RTC	Adds a new RTC 17053.91(b)(3)(C) to reflect current state law, as RTC
44	4	5	NA	NA	NA	changes to NOL and AMT	Section		17053.91 was amended by SB 132 (the 2025 tax trailer bill).
44	17	ر	IVA	TVA:	IVA	changes to NOL and AMI	Jection	1,000.01(n)(0)(C)	17000001 was affictived by 30 102 (tile 2020 tax trailer bill).

	Ame	endment r	nade/reflec	ted in:					
	v95,	v96,	v97,	v98,			Current	RTC Sect. in	
ID	Sect.	Sect.	Sect.	Sect.	IRC(s) Impacted	Change Summary	RTC Sect.	v95-98	Amendment Description
						Decouple from changes to			Amends RTC 17053.91 changing "following" to "otherwise provided in this
45	4	5	5	5	IRC 47	rehabilitation credit.	RTC 17053.91	Same	section"
						Decouple from changes to	RTC		Amends RTC 17053.91(a)(1) by modifies state law to reflect terminology
46	4	5	5	5	IRC 47(a)	rehabilitation credit.	17053.91(a)(1)	Same	used in IRC 47(a)
						Decouple from changes to	None- New RTC	RTC	Adds RTC 17053.91(b)(3)(C) to disconnect Secretary of Treasury authority
47	4	5	5	5	IRC 47(c)(2)(B)(iv)	rehabilitation credit.	Section	17053.91(b)(3)(C)	to designate qualified buildings does not apply to California's credit.
						Decouple from changes to	RTC		Amends RTC 17053.92(a)(1) by rephrasing the section for clarity of
48	4	5	NA	NA	NA	rehabilitation credit.	17053.91(a)(1)	Same	understanding.
						Decouple from changes to	RTC		
49	4	5	NA	NA	NA	rehabilitation credit.	17053.91(a)(2)(B)	Same	Amends RTC 17053.91(a)(2)(B) by removing the dash in "lower-income."
	_					D'	N N DTG	N N DTC	D DTG G 11 47050()(c) 11 11 6D 744 1 001
	Former				100 42/1 \/4\ /2\	Disconnect federal LIHTC	None- New RTC	None- New RTC	Removes new RTC Section 17058(c)(6) added by SB 711 version 98 to
50	Sect. 6	NA	NA	NA	IRC 42(b)(1)-(3)	change Disconnect federal LIHTC	Section	Section Removed	continue auto-conformity to IRC 42(b)(3). Amendment reserved in v95.
г1	Former	C	NIA	NIA	NI A		DTC 170F0/-\/F\	C = =	Amends RTC 17058(c)(5) making a technical amendment changing
51	Sect. 6	ь	NA	NA	NA	change	RTC 17058(c)(5)	Same	"through" to "to". Amendment reserved in v95. Amends RTC 17058(c)(7)(A)(x) making a technical amendment striking
	Former					Disconnect federal LIHTC	RTC		"Act of 2017" and replacing with "Act, 2017." Amendment reserved in
52	Sect. 6	6	NA	NA	NA			Same	v95.
32	Sect. 0	U	IVA	INA	IVA	change	17038(C)(7)(A)(X)	Same	Amends RTC 17058(c)(7)(A)(x) making a technical amendment striking
	Former					Disconnect federal LIHTC	RTC		"Act of 2017" and replacing with "Act, 2017." Amendment reserved in
53	Sect. 6	6	NA	NA	NA	change	17058(c)(7)(A)(x)	Same	v95.
33	3000.0		147 (1,7,7	10.0	change	17030(0)(7)(7)(7)	Surric	Amends RTC 17058(g)(1)(B)(ii) making a technical amendment adding the
	Former					Disconnect federal LIHTC			word "California" before "Tax Credit Allocation Committee." Amendment
54	Sect. 6	6	NA	NA	NA	change	17058(g)(1)(B)(ii)	Same	reserved in v95.
							10/1/1/1		Amends RTC 17058(c)(2)(A) by striking "temporary" in "temporary
	Former					Disconnect federal LIHTC	RTC		minimum credit rate for nonfederally subsidized new buildings" to reflect
55	Sect. 6	6	6	6	IRC 42(b)(2)	change	17058(c)(2)(A)	Same	the credit rate being made permanent.
	Former					Disconnect federal LIHTC	None- New RTC		Adds RTC 17058(c)(6), establishing that IRC 42(b)(3), relating to minimum
56	Sect. 6	c	6	c	IRC 42(b)(3)	change	Section	RTC 17058(c)(6)	credit rate, shall not apply.
30		b	0	O	INC 42(D)(3)		Section	KTC 17036(C)(0)	стешттате, знан пот аррну.
r 7	Former	_	6	6	IDC 43	Disconnect federal LIHTC	DTC 170F9/-\/c\	DTC 170F0/-\/7\	Amanda DTC 17059(a)(c) to be DTC17059(a)(7)
57	Sect. 6	ь	6	ь	IRC 42	change	RTC 17058(c)(6)	RTC 17058(c)(7)	Amends RTC 17058(c)(6) to be RTC17058(c)(7).
	Former					Disconnect federal LIHTC			
58	Sect. 6	6	6	6	IRC 42	change	RTC 17058(c)(7)	RTC 17058(c)(8)	Amends RTC 17058(c)(7) to be RTC17058(c)(8).
	_								Amends RTC 17058(g)(1)(B)(i) by making a technical amendment striking
	Former				10.0 40(1)(1)	Disconnect federal LIHTC	RTC		"newly constructed buildings" and replacing it with "new building," as IRC
59	Sect. 6	6	6	6	IRC 42(i)(4)	change	17058(g)(1)(B)(i)	Same	42(i)(4) has always read "new building".

Ī	Ar	mendment i	made/reflec	ted in:							
ID	v95, Sect.	v96, Sect.	v97, Sect.	v98, Sect.	IRC(s) Impacted	Change Summary	Current RTC Sect.	RTC Sect. in v95-98	Amendment Description		
60	5	7	7	7	IRC 56(a)(6)	Deadwood - Adjustments in computing alternative minimum taxable income.	RTC 17062(c)	None - Repealed	Repeals RTC 17062(c), which pertained to outdated language relating to IRC 56(a)(6) regarding installment sales of certain property.		
61	5	7	7	7	IRC 56(b)(1)(E)	Technical- Adjustments in computing alternative minimum taxable income.	RTC 17062(c)(2)	RTC 17062(c)(1)	Amends RTC 17062(c)(2) to be RTC17062(c)(1).		
62	5	7	7	7	IRC 56(b)(3)	Technical- Adjustments in computing alternative minimum taxable income. Technical - Items of tax	RTC 17062(c)(3)	RTC 17062(c)(2)	Amends RTC 17062(c)(3) to be RTC17062(c)(2). Amends RTC 17062(d), making a technical amendment by changing "do"		
63 64	5	7	7	7	IRC 57(a)(5)	preference. Technical - Other definitions and special rules.	RTC 17062(d) RTC 17062(e)	Same	to "shall". Amends RTC 17062(e), making a technical amendment by changing "do" to "shall".		
65	5	7	7	7	IRC 56(d)(3)	Deadwood	RTC 17062(f)	None - Repealed	Repeals RTC 17062(f), pertaining to now repealed IRC 56(d)(3), which relates to net operating loss attributable to federally declared disasters.		
66	6	8	8	8	IRC 55-59	Continue nonconformity to federal changes to Alternative Minimum Tax	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. Repeals RTC 17062.3, added by Sect. 5 of Chapter 34 of the Statutes of		
67	7	9	9	9	IRC 56	Deadwood	RTC 17062.3	None - Repealed	2002, which established that amendments made to IRC 56 by Sect. 4(1) of PL 106-519 shall not apply.		
68	8	10	10	10	IRC 56	Deadwood	RTC 17062.3	None - Repealed	Repeals RTC 17062.3, making a conforming change.		
69 70	9	11 12	11 12	11 12	IRC 56A IRC 53(e)	Decouple from federal Corp Min Tax. Terminology update	None- New RTC Section RTC 17063(d)	RTC 17062.3	Adds RTC 17062.3, establishing IRC 56A, which enacts a corporate minimum book tax, does not apply. Amends RTC 17063(d), making a conforming change.		
71	11	13	NA	NA	NA	Technical Continue nonconformity to federal limits on	RTC 17076(b)	Same Same	Amends RTC 17076(b) by adding "the" before "taxpayer."		
72	11	13	13	NA	IRC 67(g)	miscellaneous itemized deductions	None- New RTC Section	RTC 17076(c)	Amends new RTC 17076(c), making a technical amendment striking "inclusive".		

	Am	nendment r	nade/reflect	ted in:							
	v95,	v96,	v97,	v98,			Current	RTC Sect. in			
ID	Sect.	Sect.	Sect.	Sect.	IRC(s) Impacted	Change Summary	RTC Sect.	v95-98	Amendment Description		
						Continue nonconformity to					
						federal limits on					
						miscellaneous itemized	None- New RTC		Adds RTC 17076(c), continues nonconformity to Suspension of		
73	11	13	13	13	IRC 67(g)	deductions	Section	RTC 17076(c)	Miscellaneous Itemized Deductions.		
					(6)	Waives early penalty for		()			
						disaster-related retirement	None- New RTC		Adds RTC 17085(g), to conform to the penalty waiver for retirement		
74	12	14	14	14	IRC 72(p)	distributions	Section	RTC 17085(g)	account loans for qualified disaster distributions.		
					0.7	Continue nonconformity to		(6)	Amends RTC 17087.5(e) by striking "P.L." and replacing it with "Public		
75	13	15	NA	NA	NA	S-Corp gain exclusion	RTC 17087.5(e)	Same	Law."		
					IRC 1361-1379	Continue nonconformity to	()				
76	13	15	15	15		S-Corp gain exclusion	RTC 17087.5	RTC 17087.5(a)	Amends RTC 17087.5 to be RTC17087.5(a).		
						Continue nonconformity to	None- New RTC	, , , , , ,	Adds RTC 17087.5(b), continues nonconformity to the S-Corp conversion		
77	13	15	15	15	IRC 1371(f)	S-Corp gain exclusion	Section	RTC 17087.5(b)	gain exclusion.		
						Decouple from CARES Act	None- New RTC				
78	14	16	16	NA	IRC 860E(a)(3)(B)	changes to NOLs	Section	RTC 17088.1(a)	Adds RTC 17088.1(a), making conforming changes.		
					(// // /	Decouple from federal Corp	None- New RTC		(// 0 0 0		
79	14	16	16	NA	IRC 860E(a)(4)	Min Tax.	Section	RTC 17088.1(b)	Adds RTC 17088.1(b) making conforming changes.		
					(// /			, ,	Adds RTC 17091 to continue state conformity to IRC 71 pertaining to		
						Conform to federal changes	None- New RTC		alimony, establishing effective dates for conformity, and adds a repeal		
80	15	NA	NA	NA	IRC 71	to alimony treatment	Section	RTC 17091	date.		
81	16	17	17	16	IRC 106(d)	Decouple from QSHERAs	RTC 17131.4	RTC 17131.4(a)	Amends RTC 17131.4 to be RTC17131.4(a) .		
					(/		None- New RTC		Adds RTC 17131.4(b), continues nonconformity on small employer health		
82	16	17	17	16	IRC 106(g)	Decouple from QSHERAs	Section	RTC 17131.4(b)	reimbursement arrangement.		
					(6)	Conform to exclude		, ,	Ü		
						additional PPP loan			Amends RTC 17131.8(c)(2) making a technical amendment fixing the		
83	17	18	NA	NA	NA	expenses	RTC 17131.8(c)(2)	Same	punctuation of a period to be within quotation marks.		
						Conform to exclude	(/ (/				
						additional PPP loan			Amends RTC 17131.8(d)(2) making a technical amendment fixing the		
84	17	18	NA	NA	NA	expenses	RTC 17131.8(d)(2)	Same	punctuation of a period to be within quotation marks.		
						Conform to exclude	(/(/				
						additional PPP loan			Amends RTC 17131.8(e)(2) making a technical amendment fixing the		
85	17	18	NA	NA	NA	expenses	RTC 17131.8(e)(2)	Same	punctuation of a period to be within quotation marks.		
						Conform to exclude	(_ / (_ /		1 1		
						additional PPP loan			Amends RTC 17131.8(f)(2) making a technical amendment fixing the		
86	17	18	NA	NA	NA	expenses	RTC 17131.8(f)(2)	Same	punctuation of a period to be within quotation marks.		
						Conform to exclude	(17(-7		1		
			1			additional PPP loan			Amends RTC 17131.8(f)(2), to fix a drafting error by striking "116-120"		
87	17	18	18	17	IRC 61	expenses	RTC 17131.8(f)(2)	Same	and replacing it with "116-260".		

	An	mendment r	made/reflec	ted in:							
	v95,	v96,	v97,	v98,		1	Current	RTC Sect. in			
ID	Sect.	Sect.	Sect.	Sect.	IRC(s) Impacted	Change Summary	RTC Sect.	v95-98	Amendment Description		
						Conform to exclude					
						additional PPP loan	None- New RTC		Adds RTC 17131.8(g), updates conformity to include additional expenses		
88	17	18	18	17	IRC 265	expenses	Section	RTC 17131.8(g)	under Paycheck Protection Program Loans.		
						Conform to exclude		,,,	,		
						additional PPP loan					
89	17	18	18	17	IRC 61	expenses	RTC 17131.8(g)	RTC 17131.8(h)	Amends RTC 17131.8(g) to be RTC17131.8(h).		
						Conform to exclude					
						additional PPP loan					
90	17	18	18	17	IRC 61	expenses	RTC 17131.8(h)	RTC 17131.8(i)	Amends RTC 17131.8(h) to be RTC17131.8(i).		
						Conform to exclude					
						additional PPP loan					
91	17	18	18	17	IRC 61	expenses	RTC 17131.8(i)	RTC 17131.8(j)	Amends RTC 17131.8(i) to be RTC17131.8(j).		
						Conform to exclude					
						additional PPP loan					
92	17	18	18	17	IRC 61	expenses	RTC 17131.8(j)	RTC 17131.8(k)	Amends RTC 17131.8(j) to be RTC17131.8(k).		
							None- New RTC		Adds RTC 17131.11, decouples from Federal Disaster Relief Act East		
93	18	19	19	18	IRC 139(b)	Decouple from FDTRA	Section	RTC 17131.11	Palestine disaster relief payment provisions.		
						Decouple from tax-free 529			Amends RTC 17140(f)(1) making a technical amendment striking "Act"		
94	19	20	NA	NA	NA	to IRA rollovers	RTC 17140(f)(1)	Same	and replacing with "Act, 2017."		
						Decouple from tax-free 529			Amends RTC 17140(f)(2)(A) making a technical amendment striking "Act"		
95	19	20	NA	NA	NA	to IRA rollovers	RTC 17140(f)(2)(A)	Same	and replacing with "Act, 2017."		
						Decouple from tax-free 529			Amends RTC 17140(f)(2)(B) making a technical amendment striking "Act"		
96	19	20	NA	NA	NA	to IRA rollovers	RTC 17140(f)(2)(B)	Same	and replacing with "Act, 2017."		
						Decouple from tax-free 529			Amends RTC 17140(f)(2)(C) making a technical amendment striking "Act"		
97	19	20	NA	NA	NA	to IRA rollovers	RTC 17140(f)(2)(C)	Same	and replacing with "Act, 2017."		
						Decouple from tax-free 529			Amends RTC 17140(f)(2)(C) making a technical amendment striking "Act"		
98	19	20	NA	NA	NA	to IRA rollovers	RTC 17140(f)(2)(C)	Same	and replacing with "Act, 2017."		
					IRC 72, IRC						
					529(c)(3)(E) and			DT0 474 40/1 \/4\	Adds RTC 17140(h)(1)-(3), decouples from special rollovers to Roth IRAs		
					IRC	· ·	None- New RTC	RTC 17140(h)(1)-	from long-term qualified tuition programs and makes conforming		
99	19	20	20	19	408A(e)(1)(C)	to IRA rollovers	Section	(3)	changes.		
400		0.4				Decouple from tax-free 529	DT0 474 40 0/ 11/41		Amends RTC 17140.3(d)(1) making a technical amendment striking "Act"		
100	20	21	NA	NA	NA	to IRA rollovers	RTC 17140.3(d)(1)	Same	and replacing with "Act, 2017."		
1						Decouple from tax-free 529	RTC		Amends RTC 17140.3(d)(2)(A) making a technical amendment striking		
101	20	21	NA	NA	NA	to IRA rollovers	17140.3(d)(2)(A)	Same	"Act" and replacing with "Act, 2017."		
1						Decouple from tax-free 529	RTC		Amends RTC 17140.3(d)(2)(B) making a technical amendment striking		
102	20	21	NA	NA	NA	to IRA rollovers	17140.3(d)(2)(B)	Same	"Act" and replacing with "Act, 2017."		

	An	nendment r	nade/reflec	ted in:					
	v95,	v96,	v97,	v98,	1		Current	RTC Sect. in	
ID	Sect.	Sect.	Sect.	Sect.	IRC(s) Impacted	Change Summary	RTC Sect.	v95-98	Amendment Description
103	20	21	NA	NA	NA	Decouple from tax-free 529 to IRA rollovers	RTC 17140.3(d)(2)(C)	Same	Amends RTC 17140.3(d)(2)(C) making a technical amendment striking "Act" and replacing with "Act, 2017."
104	20	21	NA	NA	NA	Decouple from tax-free 529 to IRA rollovers	RTC 17140.3(d)(2)(C)	Same	Amends RTC 17140.3(d)(2)(C) making a technical amendment striking "Act" and replacing with "Act, 2017."
105	20	21	21	20	IRC 72, IRC 529(c)(3)(E), and IRC 408A(e)(1)(C)	Decouple from tax-free 529 to IRA rollovers	None- New RTC Section	RTC 17140.3(f)(1)- (3)	Adds RTC 17140.3(f)(1)-(3), decouples from special rollovers to Roth IRAs from long-term qualified tuition programs and makes conforming changes.
106	21	22	NA	NA	NA	Continues California's modified conformity to QPRI exclusions; decouples from federal extension.	RTC 17144.5(a)	RTC 17144.5(a)(1)	Amends new RTC 17144.5(a)(1) making a technical amendment writing out the dollar amounts specified in statute.
107	21	22	22	21	IRC 108(a)(1)(E)	Continues California's modified conformity to QPRI exclusions; decouples from federal extension.	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".
108	21	22	22	21	IRC 108(a)(1)(E)	Continues California's modified conformity to QPRI exclusions; decouples from federal extension.	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.
109	21	22	22	21	IRC 108(h)(2)	Continues California's modified conformity to QPRI exclusions; decouples from federal extension.	RTC 17144.5(b)	Same	Amends RTC 17144.5(b), making a technical amendment removing the comma after "Code".
110		22	22	21	IRC 108	Continues California's modified conformity to QPRI exclusions; decouples from federal extension.	RTC 17144.5(c)	Same	Amends RTC 17144.5(c), making a technical amendment by changing "his or her" to "their".
111	21	22	22	21	NA	Continues California's modified conformity to QPRI exclusions; decouples from federal extension.	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.

	An	nendment i	made/reflec	ted in:					
	v95,	v96,	v97,	v98,			Current	RTC Sect. in	
ID	Sect.	Sect.	Sect.	Sect.	IRC(s) Impacted	Change Summary	RTC Sect.	v95-98	Amendment Description
						Cantinua Californiala			
						Continues California's modified conformity to QPRI			
						exclusions; decouples from			Amends RTC 17144.5(e), making a technical amendment by changing "his
112	21	22	22	21	IRC 108	federal extension.	RTC 17144.5(e)	Same	or her" to "their".
						Decouples from federal		- Carrie	or man to than t
						suspension of qualified			
						bicycle commuting	None- New RTC		Adds RTC 17149.1, decouples from federal suspension of qualified bicycle
113	22	23	23	22	IRC 132(f)(8)	reimbursement exclusion	Section	RTC 17149.1	commuting reimbursement exclusion.
						Description from alimination			
						Decouples from elimination of federal moving expense	None- New RTC		Amends new RTC 17149.2, making a technical amendment striking
114	23	24	24	NA	IRC 132(g)(2)	deduction	Section	RTC 17149.2	"inclusive".
114	23	24	24	IVA	INC 132(g)(2)	acaaction	Section	1110 17 143.2	inclusive .
						Decouples from elimination			
						of federal moving expense	None- New RTC		Adds RTC 17149.2, decouples from moving expense reimbursement
115	23	24	24	23	IRC 132(g)(2)	deduction	Section	RTC 17149.2	suspension.
						Conform to exclusion for			
						certain disability-related	N N DTC		A 11 PTO 47456 2 1
116	2.4	25	25	NA	IDC 120C	first responder retirement	None- New RTC	DTC 1715C 2	Adds RTC 17156.2 to conform to disability-related first responder
116	24	25	25	IVA	IRC 139C	payments.	Section	RTC 17156.2	retirement payments.
						Decouples from exclusion			
						from gross income of certain			
						coal power grants to non-	None- New RTC		Adds RTC 17158.4, decouples from exclusion from gross income of certain
117	25	26	26	24	IRC Uncodified	corporate taxpayers	Section	RTC 17158.4	coal power grants to non-corporate taxpayers.
									Adds RTC 17158.5, decouples from Federal Disaster Relief Act exclusion
							None- New RTC		from gross income for compensation for losses or damages resulting from
118	26	27	27	25	IRC 61	Decouple from FDTRA	Section None- New RTC	RTC 17158.5	certain wildfires
110	27	28	NA	NA	NA	Multiple	Section	RTC 17201.1(c)	Amends new RTC 17201.1(c) making a technical amendment striking "Act" and replacing with "Act, 2017."
119	<i>L1</i>	20	TVA	IVA	IVA	iviuitipie	None- New RTC	NTC 1/201.1(C)	Amends new RTC 17201.1(d) making a technical amendment striking
120	27	28	NA	NA	NA	Multiple	Section	RTC 17201.1(d)	"Act" and replacing with "Act, 2017."
							None- New RTC		Adds RTC 17201.1(b), decouples from moving expense reimbursement
121	27	28	28	NA	IRC 217(k)	Multiple	Section	RTC 17201.1(b)	suspension.
							l		
122	27	20	20	26	IDC 174	N. A. Jahren I.	None- New RTC	DTC 17301 1/ \	Adds RTC 17201.1(a), to continue nonconformity to federal provisions
122	27	28	28	26	IRC 174	Multiple	Section	RTC 17201.1(a)	regarding amortization of research and experimental expenditures.

	Am	nendment n	nade/reflec	ted in:					
	v95,	v96,	v97,	v98,		1	Current	RTC Sect. in	
ID	Sect.	Sect.	Sect.	Sect.	IRC(s) Impacted	Change Summary	RTC Sect.	v95-98	Amendment Description
							None- New RTC		Adds RTC 17201.1(c), to continue nonconformity to federal limitation on
123	27	28	28	26	IRC 274	Multiple	Section	RTC 17201.1(c)	deduction by employers of expenses for fringe benefits.
							None- New RTC		Adds RTC 17201.1(d), decouples from higher depreciation thresholds
124	27	28	28	26	IRC 280F	Multiple	Section	RTC 17201.1(d)	relating to luxury automobiles.
									Adds RTC 17091 to continue state conformity to IRC 215 pertaining to
						Conform to federal changes	None- New RTC		alimony, establishing effective dates for conformity, and adds a repeal
125	28	NA	NA	NA	IRC 215	to alimony treatment	Section	RTC 17201.3	date.
					IRC 199	Continue nonconformity to			
					(Repealed) and	federal qualified business			
					IRC	income deduction;			Amends RTC 17201.6 to continue nonconformity to federal qualified
126	29	29	29	27	199A	deadwood	RTC 17201.6	Same	business income deduction. Note that IRC 199 was been repealed.
						Continue nonconformity to			
						federal casualty loss and	None- New RTC		Amends new RTC 17204(c) making a technical amendment striking "Act"
127	30	30	NA	NA	NA	disaster losses	Section	RTC 17204(c)	and replacing with "Act, 2017."
						Continue nonconformity to			
						federal casualty loss and	None- New RTC		Adds RTC 17204(b), to continue nonconformity to federal casualty loss
128	30	30	30	NA	IRC 165(h)(5)	disaster losses	Section	RTC 17204(b)	and disaster losses.
						Continue nonconformity to			
						federal casualty loss and			
129	30	30	30	28	IRC 165(h)(3)	disaster losses	RTC 17204	RTC 17204(a)	Amends RTC 17204 to be RTC17204(a).
						Continue nonconformity to			
						federal casualty loss and	None- New RTC		Adds RTC 17204(c), to continue nonconformity to federal casualty loss
130	30	30	30	28	IRC 165(d)	disaster losses	Section	RTC 17204(c)	and disaster losses.
						Continue nonconformity to			
						federal casualty loss and	None- New RTC		Adds RTC 17204(d), to continue nonconformity to federal casualty loss
131	30	30	30	28	IRC 165(h)	disaster losses	Section	RTC 17204(d)	and disaster losses
						Continue nonconformity to			
						federal casualty loss and	None- New RTC	,	Adds RTC 17204(e), to continue nonconformity to federal casualty loss
132	30	30	30	28	IRC 165(h)	disaster losses	Section	RTC 17204(e)	and disaster losses.
						Continue nonconformity to	N N DTG		472042
400						federal wagering loss	None- New RTC		Amends new 17204.2 making a technical amendment striking "Act" and
133	31	31	NA	NA	NA	limitations	Section	RTC 17204.2	replacing with "Act, 2017."
						Continue nonconformity to	Nama Nama DTC		Add DTC 17304.2 As sometimes many of the first first on the second of th
124	21	21]_1	20	IDC 1CE(-!)	federal wagering loss	None- New RTC	DTC 17204.2	Adds RTC 17204.2, to continue nonconformity to federal wagering loss
134	31	31	31	29	IRC 165(d)	limitations	Section	RTC 17204.2	limitations. Repeals RTC 17204.7, which previously referenced IRC 222, relating to
125	22	22	22	30	IDC 222	Doodwood	DTC 17204 7	None Panada-	qualified tuition and related expenses, as IRC 222 was repealed by PL 116-
135	32	32	32	30	IRC 222	Deadwood	RTC 17204.7	None - Repealed	260 Sect. 104(c).

	Am	nendment r	nade/reflect	ed in:					
	v95,	v96,	v97,	v98,			Current	RTC Sect. in	
ID	Sect.	Sect.	Sect.	Sect.	IRC(s) Impacted	Change Summary	RTC Sect.	v95-98	Amendment Description
						Continues nonconformity on			
						deduction limitation for	None- New RTC		Amends new RTC 17220(c), making a technical amendment striking
136	33	33	33	NA	IRC 164(b)(6)	state and local taxes	Section	RTC 17220(c)	"inclusive".
						Continues nonconformity on			
						deduction limitation for	None- New RTC		Adds RTC 17220(c), continues nonconformity on deduction limitation for
137	33	33	33	31	IRC 164(b)(6)	state and local taxes	Section	RTC 17220(c)	state and local taxes.
						Continues nonconformity on			
						deduction limitation for			
138	33	33	33	31	IRC 164(c)	state and local taxes	RTC 17220(c)	RTC 17220(d)	Amends RTC 17220(c) to be RTC17220(d).
						Continues nonconformity	N N DTC		Annual man DTC 17335/h madia and talkai alaman da and dailin a
120	2.4	2.4	2.4	NI A	IDC 163/L\/3\/E\	for federal limitations on	None- New RTC	DTC 47225(L)	Amends new RTC 17225(b), making a technical amendment striking
139	34	34	34	NA	IRC 163(h)(3)(F)	mortgage interest deduction	Section	RTC 17225(b)	"inclusive".
						Continues nonconformity			
						for federal limitations on			
140	34	34	34	32	IRC 163(a)	mortgage interest deduction	RTC 17225	RTC 17225(a)	Amends RTC 17225 to be RTC17225(a).
140	54	34	34	32	INC 105(a)	mortgage interest acadetion	KTC 17225	111C 17223(a)	Amends We 17225 to be We17225(a).
						Continues nonconformity			
						for federal limitations on	None- New RTC		Adds RTC 17225(b), continues nonconformity for federal limitations on
141	34	34	34	32	IRC 163(h)(3)(F)	mortgage interest deduction	Section	RTC 17225(b)	mortgage interest deduction.
					, , , , ,	Decouple from		` ,	Amends RTC 17241(a) to be RTC 17241, and continues California's lower
						unreimbursed medical			floor of 7.5 percent instead of the federal 10 percent for unreimbursed
142	35	35	35	33	IRC 213(a)		RTC 17241(a)	RTC 17241	medical expense deduction for years before 2021.
						Decouple from			Repeals RTC 17241(b), which established that IRC 213(f), relating to
						unreimbursed medical			special rule for 2013, 2014, 2015, and 2016, shall not apply. IRC was
						expense deduction limit;			repealed by PL 116-260, Sect. 101, which also made the 7.5 % AGI floor
143	35	35	35	33	IRC 213(f)		RTC 17241(b)	None - Repealed	permanent by rewriting § 213(a).
						Continue nonconformity to			
						federal depreciation			
144	36	NA	NA	NA	IRC 168(k)	treatment	RTC 17250(a)(4)	Same	Amends RTC 17250(a)(4) making a technical amendment.
						Combined to the			
					IDC 1C0/b)/2)/C)	Continue nonconformity to			Assessed a DTC 17050(a)(c) marking a health rivel among disease to all the second
1 4 5	26	NIA	NIA .	NI A	IRC 168(b)(3)(G)	federal depreciation	DTC 17250(-)(c)	C = =	Amends RTC 17250(a)(6), making a technical amendment, a clean-up
145	36	NA	NA	NA	and IRC 168(e)(6)	Continue nonconformity to	RTC 17250(a)(6)	Same	related to a conforming amendment for IRC 168.
							None- New RTC		Amends new RTC 17250(a)(7)(A) making a technical amendment striking
146	36	36	NA	NA	NA	treatment	Section	RTC 17250(5)(7)(9)	"Act" and replacing with "Act, 2017."
140	20	20	IVA	IVA	INA	и саннени	2CCIIOII	N1C 1/230(a)(/)(B)	Act and replacing with Act, 2017.

	Ar	mendment i	made/reflec	ted in:					
	v95,	v96,	v97,	v98,			Current	RTC Sect. in	
ID	Sect.	Sect.	Sect.	Sect.	IRC(s) Impacted	Change Summary	RTC Sect.	v95-98	Amendment Description
						Continue nonconformity to			
					IRC 168(b)(3)(G)-	federal depreciation			Repeals RTC 17250(a)(5), which established IRC 168(b)(3)(G)-(H) shall not
147	36	36	36	34	(H)	treatment	RTC 17250(a)(5)	None - Repealed	apply. These IRC sections were repealed by PL 115-97, Section 13204(a).
					IRC			·	
					168(e)(3)(E)(iv)-	Continue nonconformity to			
					(v) and IRC	federal depreciation			Repeals RTC 17250(a)(6), continues nonconformity to federal depreciation
148	36	36	36	34	168(e)(3)(E)(ix)	treatment	RTC 17250(a)(6)	None - Repealed	rules.
						Continue nonconformity to			
					IRC	federal depreciation	None- New RTC		Adds RTC 17250(a)(5), continues nonconformity to federal depreciation
149	36	36	36	34	168(e)(3)(E)(vii)	treatment	Section	RTC 17250(a)(5)	rules.
					IRC 168(b) and	Continue nonconformity to			
					IRC	federal depreciation			Amends RTC 17250(a)(6) to be RTC 17250(a)(7), and continues
150	36	36	36	34	168(e)	treatment	RTC 17250(a)(6)	RTC 17250(a)(7)	nonconformity to federal depreciation rules.
						Continue nonconformity to			
					IRC 168(g)(1)(F)-	federal depreciation	None- New RTC		Adds RTC 17250(a)(7)(A), continues nonconformity to federal depreciation
151	36	36	36	34	(G)	treatment	Section	RTC 17250(a)(7)(A)	rules.
					IRC 168(g)(2)(C)	Continue nonconformity to			
					and IRC	federal depreciation	None- New RTC		Adds RTC 17250(a)(7)(B), continues nonconformity to federal depreciation
152	36	36	36	34	168(g)(3)(B)	treatment	Section	RTC 17250(a)(7)(B)	rules.
						Continue nonconformity to			
						federal depreciation	None- New RTC		Adds RTC 17250(a)(7)(C), continues nonconformity to federal depreciation
153	36	36	36	34	IRC 168(g)(8)	treatment	Section	RTC 17250(a)(7)(C)	rules.
						Continue nonconformity to			
1	20	20	20	2.4	IDC 1C0/I\	federal depreciation	DTC 172F0(a)(0)	Como	Amanda DTC 17250(a)(9) undating the relating to played title
154	36	36	36	34	IRC 168(I)	treatment	RTC 17250(a)(8)	Same	Amends RTC 17250(a)(8), updating the relating to clause title.
						Continue nonconformity to			Repeals RTC 17250(a)(10), which states IRC 168(n), relating to special
						federal depreciation			allowance for qualified disaster assistance property, shall not apply as this
155	36	36	36	34	IRC 168(n)	treatment	RTC 17250(a)(10)	None - Repealed	section of the IRC was repealed by PL 115-141, Sect. 401(b)(13)(A).
133	30	30	30	34	1110 100(11)	Continue nonconformity to	(11C 17230(a)(10)	None Repealed	3cetton of the me was repeated by 1 E 113 141, 3cet. 401(b)(13)(A).
						federal depreciation			Amends RTC 17250(a)(11) to be RTC 17250(a)(10), and continues
156	36	36	36	34	IRC 168(i)(15)(D)	treatment	RTC 17250(a)(11)	RTC 17250(a)(10)	nonconformity to federal depreciation rules.
100					IRC	Continue nonconformity to	5 1, 255 (4)(11)	0 17 20 0 (4)(10)	The first thinky to read a depression area.
					168(e)(3)(B)(vii)-	federal depreciation			Amends RTC 17250(a)(12) to be RTC 17250(a)(11), continues
157	36	36	36	34	(viii)	treatment	RTC 17250(a)(12)	RTC 17250(a)(11)	nonconformity to federal depreciation rules.
					,		, , , ,	, , , ,	
						Continues nonconformity to			
					IRC	enhancements to federal	None- New RTC		Adds RTC 17250.1(a), continues nonconformity to enhancements to
158	37	37	37	35	170(b)(1)(A)(ix)	charitable contributions	Section	RTC 17250.1(a)	federal charitable contributions.

	An	nendment r	made/reflec	ted in:					
ID	v95, Sect.	v96, Sect.	v97, Sect.	v98, Sect.	IRC(s) Impacted	Change Summary	Current RTC Sect.	RTC Sect. in v95-98	Amendment Description
					.,,	,			<u> </u>
						Continues nonconformity to			
						enhancements to federal	None- New RTC		Adds RTC 17250.1(b), continues nonconformity to enhancements to
159	37	37	37	35	IRC 170(b)(1)(G	charitable contributions	Section	RTC 17250.1(b)	federal charitable contributions.
					l n c	Continues nonconformity to	N N DTG		A LL DTG 47350 4/)
160	27	27	37	25	IRC	enhancements to federal charitable contributions	None- New RTC	DTC 17350 1/a)	Adds RTC 17250.1(c), continues nonconformity to enhancements to federal charitable contributions.
160	37	37	37	35	170(b)(1)(E)(vi)	charitable contributions	Section	RTC 17250.1(c)	rederal charitable contributions.
						Continues nonconformity to			
						enhancements to federal	None- New RTC		Adds RTC 17250.2, continues nonconformity to enhancements to federal
161	38	38	38	36	IRC 170(p)	charitable contributions	Section	RTC 17250.2	charitable contributions.
						Continue nonconformity to			
						federal depreciation	None- New RTC		Amends new RTC 17255(h) making technical amended to correcting TCJA
162	39	39	NA	NA	NA	treatment	Section	RTC 17255(h)	year from "2016" to "2017."
						Continue nonconformity to			
						federal depreciation			Amends RTC 17255(d), continues nonconformity to federal depreciation
163	39	39	39	37	IRC 179(c)(2)	treatment	RTC 17255(d)	Same	rules.
						Continue nonconformity to			Annual DTC 17355(f) multiple to the best of a great base by a first
164	20	39	39	27	IDC 170/-)	federal depreciation	DTC 17255(f)	C	Amends RTC 17255(f), making a technical amendment by changing
164	39	39	39	37	IRC 179(e)	treatment Continue nonconformity to	RTC 17255(f)	Same	"does" to "shall".
						federal depreciation	None- New RTC		Adds RTC 17255(g), continues nonconformity to federal depreciation
165	39	39	39	37	IRC 179	treatment	Section	RTC 17255(g)	rules.
	1	1	1	1		Continue nonconformity to		(8)	
						federal depreciation	None- New RTC		Adds RTC 17255(h), continues nonconformity to federal depreciation
166	39	39	39	37	IRC 179	treatment	Section	RTC 17255(h)	rules.
						Continues nonconformity to			
						federal amortization of			
467	1.0	40				research and experimental	DTC 47070/)	DTC 47270/ I)	Amends new RTC 17270(d) making technical amendment striking "of this
167	40	40	NA	NA	NA	expenditures	RTC 17270(c)	RTC 17270(d)	code."
						Continues nonconformity to			
						federal amortization of			
						research and experimental	None- New RTC		Adds RTC 17270(c), continues nonconformity to federal provisions
168	40	40	40	38	IRC 280C(c)	expenditures	Section	RTC 17270(c)	regarding amortization of research and experimental expenditures.

	An	nendment r	nade/reflect	ted in:								
	v95,	v96,	v97,	v98,			Current	RTC Sect. in				
ID	Sect.	Sect.	Sect.	Sect.	IRC(s) Impacted	Change Summary	RTC Sect.	v95-98	Amendment Description			
169	40	40	40	38	IRC 11(b) (previously IRC 11(b)(1)) and IRC 280C(c)(2)(B) (previously IRC 280C(c)(3)(B))	Continues nonconformity to federal amortization of research and experimental expenditures	RTC 17270(c)	RTC 17270(d)	Amends RTC 17270(c) to be RTC 17270(d), and continues nonconformity to federal provisions regarding amortization of research and experimental expenditures.			
170	41	41	NA	NA	NA	Decouples from ARPA change to limited deduction for executive pay	RTC 17271(b)	RTC 17271(a)	Amends new RTC 17271(a) making a technical amendment striking "Act" and replacing with "Act, 2017."			
171	41	41	NA	NA	NA	Decouples from ARPA change to limited deduction for executive pay	None- New RTC Section	RTC 17271(b)	Amends new RTC 17271(b) makes technical amendment removing the "s" from "employees."			
172	41	41	41	39	IRC 162(m)	Decouples from ARPA change to limited deduction for executive pay	RTC 17271(a)	None - Repealed	Repeals RTC 17271(a), decoupling from changes on limited deduction for executive pay.			
173	41	41	41	39	IRC 162(m)	Decouples from ARPA change to limited deduction for executive pay	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).			
174	41	41	41	39	IRC 162(m)(3)(C)	Decouples from ARPA change to limited deduction for executive pay	None- New RTC Section	RTC 17271(b)	Adds RTC 17271(b), decoupling from changes on limited deduction for executive pay.			
175	42	42	42	40	IRC 170(e)(3)(D)	Deadwood - charitable contributions	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.			
176	43	43	NA	NA	NA	Decouple to federal changes to NOLs	None- New RTC Section	RTC 17276(a)(3)	Amends new RTC 17276(a)(3) making a technical amendment striking "Act" and replacing with "Act, 2017."			
	43	43	43	NA 41	NA	Decouple to federal changes to NOLs Decouple to federal changes	New RTC Section None- New RTC	RTC 17276(b)(1)	Amends RTC 17276(b)(1) (added by version 98, making a technical amendment by striking "(2) and (3)," and inserting: (3) and (4). Adds RTC 17276(a)(3), providing that federal changes to net operating			
178 179	43	43	43	41	IRC 172(a) IRC 172(b)(2)(C)	to NOLs Decouple to federal changes to NOLs	Section None- New RTC Section	RTC 17276(a)(3) RTC 17276(b)(2)	losses do not apply. Adds RTC 17276(b)(2), providing that federal changes to net operating losses do not apply.			

	Am	endment m	ade/reflect	ed in:					
	v95,	v96.	v97,	v98.			Current	RTC Sect. in	
ID	Sect.	Sect.	Sect.	Sect.	IRC(s) Impacted	Change Summary	RTC Sect.	v95-98	Amendment Description
						Decouple to federal changes			
180	43	43	43	41	IRC 172	to NOLs	RTC 17276(b)(2)	RTC 17276(b)(3)	Amends RTC 17276(b)(2) to be RTC17276(b)(3).
						Decouple to federal changes			
181	43	43	43	41	IRC 172	to NOLs	RTC 17276(b)(3)	RTC 17276(b)(4)	Amends RTC 17276(b)(3) to be RTC17276(b)(4).
						Decouple to federal changes			
182	43	43	43	41	IRC 172	to NOLs	RTC 17276(b)(4)	RTC 17276(b)(5)	Amends RTC 17276(b)(4) to be RTC17276(b)(5).
						Decouple to federal changes			
183	43	43	43	41	IRC 172	to NOLs	RTC 17276(b)(5)	RTC 17276(b)(6)	Amends RTC 17276(b)(5) to be RTC17276(b)(6).
						Decouple to federal changes			
184	43	43	43	41	IRC 172	to NOLs	RTC 17276(b)(6)	RTC 17276(b)(7)	Amends RTC 17276(b)(6) to be RTC17276(b)(7).
					IRC	Decouple to federal changes	RTC		Amends RTC 17276(d)(1)(A), providing that federal changes to net
185	43	43	43	41	172(b)(1)(A)(ii)	to NOLs	17276(d)(1)(A)	Same	operating losses do not apply.
					IRC	Decouple to federal changes	RTC		Amends RTC 17276(d)(1)(B), provides that the federal changes to net
186	43	43	43	41	172(b)(1)(A)(ii)	to NOLs	17276(d)(1)(B)	Same	operating losses do not apply.
						Decouple to federal changes	None- New RTC		Adds RTC 17276(d)(1)(C), providing that federal changes to net operating
187	43	43	43	41	IRC 172(b)(1)(A)	to NOLs	Section	RTC 17276(d)(1)(C)	losses do not apply.
						Decouple to federal changes	None- New RTC		Adds RTC 17276(d)(1)(D), providing that federal changes to net operating
188	43	43	43	41	IRC 172(b)(1)(D)	to NOLs	Section	RTC 17276(d)(1)(D)	losses do not apply.
189	44	44	44	42		Decouple to federal changes to NOLs; deadwood	RTC 17276.05	None - Repealed	Repeals RTC 17276.05, to provide federal changes to net operating losses do not apply.
						Conform to federal changes			Amends RTC 17302(a) to continue state conformity to IRC 215 pertaining
190	45	NA	NA	NA	IRC 215	_	RTC 17302(a)	Same	to alimony.
191	45	NA	NA	NA	IRC 215	Conform to federal changes to alimony treatment	None- New RTC Section	RTC 17302(b)	Amends RTC 17302(b) establishing effective dates for conformity to IRC 215 pertaining to alimony.
192	45	NA	NA	NA	IRC 215	Conform to federal changes to alimony treatment	None- New RTC Section	RTC 17302(c)	Amends RTC 17302(c), establishing a repeal date for conformity to IRC 215 pertaining to alimony.
193	45	45	45	43	IRC 215	,	RTC 17302	None - Repealed	Repeals RTC 17302, relating to alimony payments in IRC 215, as PL 115-97 Sect. 11051(a) repealed IRC 215.
194	46	46	NA	NA	NA	Decouples from special rules for transfers to foreign corps.	None- New RTC Section	RTC 17321.1	Amends new RTC 17321.1 making a technical amendment striking "Act" and replacing with "Act, 2017."
195	46	46	46	44	IRC 367(a)(3)(B)	Decouples from special rules for transfers to foreign corps.	None- New RTC Section	RTC 17321.1	Adds RTC 17321.1, decoupling from federal changes to TCJA repeal of the exception recognition of gains for transfers.

	Am	nendment i	nade/reflec	ted in:					
	v95,	v96,	v97,	v98,			Current	RTC Sect. in	
ID	Sect.	Sect.	Sect.	Sect.	IRC(s) Impacted	Change Summary	RTC Sect.	v95-98	Amendment Description
						Continues nonconformity to			
						federal limitations on			
						interest as a business	None- New RTC		Adds RTC 17322.5, continues nonconformity to federal limitations on
196	47	47	47	45	IRC 381(c)(20)	expense	Section	RTC 17322.5	interest as a business expense.
						Continues nonconformity to			
						federal limitations on			
						interest as a business	None- New RTC		Amends new RTC 17323(c) making a technical amendment striking "Act"
197	48	48	NA	NA	NA	expense	Section	RTC 17323(c)	and replacing with "Act, 2017."
						Continues nonconformity to			
						federal limitations on			
						interest as a business			
198	48	48	48	46	IRC 382(n)	expense	RTC 17323	RTC 17323(a)	Amends RTC 17323 to be RTC 17323(a).
						Continues nonconformity to			
						federal limitations on			
						interest as a business	None- New RTC		Adds RTC 17323(b), continues nonconformity to federal limitations on
199	48	48	48	46	IRC 382(d)(3)	expense	Section	RTC 17323(b)	interest as a business expense.
						Continues nonconformity to			
						federal limitations on			
						interest as a business	None- New RTC		Adds RTC 17323(c), continues nonconformity to federal limitations on
200	48	48	48	46	IRC 382(k)(1)	expense	Section	RTC 17323(c)	interest as a business expense.
						Continue nonconformity to			
					IRC	federal depreciation	None- New RTC		
201	49	49	49	47	312(k)(3)(B)(ii)	treatment	Section	RTC 17324	Adds RTC 17324, continues nonconformity to federal depreciation rules.
					IRC 402(g), IRC				
					402(g)(3), and IRC	Decouple from tax-free 529			Amends RTC 17501(c), limits elective deferrals to 2010 amounts for years
202	50	50	50	48	414(v)	to IRA rollovers	RTC 17501(c)	Same	beginning before 2025.
					IRC 402(g), IRC				
						Decouple from tax-free 529			Amends RTC 17501(d), increasing the basis for deferrals not allowed
203	50	50	50	48	414(v)	to IRA rollovers	RTC 17501(d)	Same	before 2025.
					IRC 72, IRC				
					529(c)(3)(E), and				Adds RTC 17501(f)(1)-(3), decoupling from special rollovers to Roth IRAs
					IRC	<u>'</u>	None- New RTC		from long-term qualified tuition programs and makes conforming
204	50	50	50	48	408A(e)(1)(C)	to IRA rollovers	Section	RTC 17501(f)(1)-(3)	changes.
					IRC 219(b)(5)(C),		l <u>-</u>		
		<u>_</u>		1	IRC 414(v), IRC	Conform to IRA catch up	None- New RTC		Adds RTC 17501.8(a), conforms to changes made by the Consolidated
205	51	51	51	49	414(v)(2)	contributions	Section	RTC 17501.8(a)	Appropriations Act to contribution catch-up limits to IRAs.
						Conformato IDA catalogo	Nama Novo DTC		Add DTC 17501 0/4\/1\ aanfamma Aa dhan aa an add badha Ca - 121 a d
200	F 1	 -1	F 1	40	IDC 240/EV/EV/CV	Conform to IRA catch up	None- New RTC	DTC 17EC4 0/-1/41	Adds RTC 17501.8(a)(1), conforms to changes made by the Consolidated
206	51	51	51	49	IRC 219(b)(5)(C)	contributions	Section	RTC 17501.8(a)(1)	Appropriations Act to contribution catch-up limits to IRAs

	Am	nendment r	nade/reflec	ted in:					
	v95,	v96,	v97,	v98,			Current	RTC Sect. in	
ID	Sect.	Sect.	Sect.	Sect.	IRC(s) Impacted	Change Summary	RTC Sect.	v95-98	Amendment Description
207	E4	F.4	F4	1.0	100 44 4/)	Conform to IRA catch up	None- New RTC	DTC 47504 0/ \/2\	Adds RTC 17501.8(a)(2), conforms to changes made by the Consolidated
207	51	51	51	49	IRC 414(v)	contributions	Section	RTC 17501.8(a)(2)	Appropriations Act to contribution catch-up limits to IRAs.
						Conform to IRA catch up	None- New RTC		Adds RTC 17501.8(a)(3), conforms to changes made by the Consolidated
208	51	51	51	49	IRC 414(v)(2)	contributions	Section	RTC 17501.8(a)(3)	Appropriations Act to contribution catch-up limits for Simple Plans.
					10.0.04.0(1.)(5)(0)				
					IRC 219(b)(5)(C), IRC 414(v), and	Conform to IRA catch up	None- New RTC	DTC 17EO1 9/b\/1\	Adds RTC 17501.8(b)(1)-(2), makes Section 41 findings and declarations
209	51	51	51	49	IRC 414(v), and IRC 414(v)(2)	contributions	Section	(2)	for the deductions in RTC 17501.8(a).
	-	1	0.1	1.5				(-)	(a)
						Disconnects 451(b) federal	None- New RTC		Adds RTC 17551(c), decoupling from TCJA accelerated recognition for
210	52	52	NA	NA	IRC 451(b)	change for credit card fees	Section	RTC 17551(c)	specified credit card fees.
						Disconnects 451(b) federal			
211	52	52	NA	NA	NA	• •	RTC 17551(c)	RTC 17551(d)	Amends RTC 17551(c) by renumbering it to be RTC 17551(d).
						<u> </u>	, ,		() ()
						Disconnects 451(b) federal			
212	52	52	NA	NA	NA	change for credit card fees	RTC 17551(d)	RTC 17551(e)	Amends RTC 17551(d) by renumbering it to be RTC 17551(e).
						Disconnects 451(b) federal			
213	52	52	NA	NA	NA		RTC 17551(e)	RTC 17551(f)	Amends RTC 17551(e) by renumbering it to be RTC 17551(f).
214	F 2	F-2	NA	NI A	NI A	Disconnects 451(b) federal	DTC 17FF1/f)	DTC 17FF1/-)	A d- DTC 17551/6\ b
214	52	52	NA	NA	NA	change for credit card fees	RTC 17551(f)	RTC 17551(g)	Amends RTC 17551(f) by renumbering it to be RTC 17551(g).
						Disconnects 451(b) federal			
215	52	52	NA	NA	NA	change for credit card fees	RTC 17551(g)	RTC 17551(h)	Amends RTC 17551(g) by renumbering it to be RTC 17551(h).
					ID C 454/11/21	D: 454/1\f			
					IRC 451(k)(3) (previously IRC	Disconnects 451(b) federal change for credit card fees;			Amends RTC 17551(f) to strike reference to "451(i)" and replace with
216	52	52	52	50	451(i))	reference update	RTC 17551(f)	Same	"451(k)" to reflect that section being renumbered.
				1		,			
					IRC 451(g)(3)	Disconnects 451(b) federal			Amends RTC 17559(a), makes a technical amendment striking reference
217			[[(previously IRC	change for credit card fees;	DTC 17550(a)	C	to "451(e)" and replacing it with "451(g)" to reflect that section being
217	53	53	53	51	451(e)(3))	reference update	RTC 17559(a)	Same	renumbered.
						Continue current modified			
						conformity for noncorporate			Amends RTC 17559(b)(1) making a technical amendment striking "Act"
218	54	54	NA	NA	NA	business losses	RTC 17559(b)(1)	Same	and replacing with "Act, 2017."

227 54 54 54 52 IRC 461(I)(1) business losses Section RTC 17560.5(d) on noncorporate losses. Continue current modified		Am	nendment r	nade/reflect	ted in:					
Continue current modified conformity for noncorporate business losses RTC 17559(b)(5) Same Amends RTC 17559(b)(4) making a technical amendment fixing qual marks to single quotation marks Amends RTC 17559(b)(5) making a technical amendment striking "Amends RTC 17559(b)(5) making a technical amendment fixing peri placement to inside quotation marks Continue current modified conformity for noncorporate business losses Continue current modified conformity for noncorporate None- New RTC Section Continue current modified conformity for noncorporate None- New RTC Section Continue current modified conformity for noncorporate None- New RTC Section Continue current modified conformity for noncorporate None- New RTC Section Continue current modified conformity for noncorporate None- New RTC Section Continue current modified conformity for noncorporate None- New RTC Section Continue current modified conformity for noncorporate None- New RTC Section Continue current		v95,	v96,	v97,	v98,			Current	RTC Sect. in	
conformity for noncorporate business iosses 220 54 54 NA NA NA NA NA December 1 NA NA NA NA December 1 NA NA NA December 2 NA NA NA NA NA December 2 NA NA NA NA NA December 2 NA NA NA NA December 2 NA NA NA NA NA December 2 NA NA NA NA December 2 NA NA NA NA December 2 NA NA NA NA NA NA December 2 NA NA NA NA NA NA December 2 NA NA NA NA NA December 2 NA NA NA NA NA NA NA DECEMBER 2 NA NA NA NA NA NA NA DECEMBER 2 NA NA NA NA NA DECEMBER 2 NA NA NA NA NA NA DECEMBER 2 NA NA NA NA DECEMBER 2 NA NA NA NA NA DECEMBER 2 NA NA NA NA NA DECEMBER 2 NA NA NA NA NA DECEMBER 2 NA NA NA NA NA DECEMBER 2 NA DECEMBER 2 NA NA NA NA NA NA DECEMBER 2 NA	ID	Sect.	Sect.	Sect.	Sect.	IRC(s) Impacted	Change Summary	RTC Sect.	v95-98	Amendment Description
219 54 54 NA NA NA NA business losses RTC 17559(b)(2) Same and replacing with "Act, 2017." Continue current modified conformity for noncorporate business losses RTC 17559(b)(3) Same and replacing with "Act, 2017." Amends RTC 17559(b)(3) making a technical amendment striking "/ and replacing with "Act, 2017." Amends RTC 17559(b)(3) making a technical amendment striking "/ and replacing with "Act, 2017." Amends RTC 17559(b)(4) making a technical amendment striking "/ and replacing with "Act, 2017." Continue current modified conformity for noncorporate business losses RTC 17559(b)(4) same and replacing with "Act, 2017." Continue current modified conformity for noncorporate business losses RTC 17559(b)(4) making a technical amendment striking "/ and replacing with "Act, 2017." Continue current modified conformity for noncorporate business losses RTC 17559(b)(5) making a technical amendment striking "/ and replacing with "Act, 2017." Continue current modified conformity for noncorporate business losses RTC 17559(b)(5) making a technical amendment striking "/ and replacing with "Act, 2017." Continue current modified conformity for noncorporate business losses RTC 17559(b)(5) making a technical amendment fixing per placement to inside quotation marks. Continue current modified conformity for noncorporate business losses RTC 17559(b)(6) Same and replacing with "Act, 2017." Amends RTC 17559(b)(6) making a technical amendment striking "/ and replacing with "Act, 2017." Amends RTC 17559(b)(6) making a technical amendment striking "/ and replacing with "Act, 2017." Amends RTC 17559(b)(6) making a technical amendment striking "/ and replacing with "Act, 2017." Amends RTC 17559(b)(6) making a technical amendment striking "/ and replacing with "Act, 2017." Amends RTC 17559(b)(6) making a technical amendment striking "/ and replacing with "Act, 2017." Amends RTC 17559(b)(6) making a technical amendment striking "/ and replacing with "Act, 2017." Amends RTC 17559(b)(6) making a technical amend										
220 54 54 NA NA NA NA business losses RTC 17559(b)(2) Same and replacing with "Act, 2017." Continue current modified conformity for noncorporate business losses RTC 17559(b)(3) making a technical amendment striking "/ and replacing with "Act, 2017." Continue current modified conformity for noncorporate business losses RTC 17559(b)(4) Same and replacing with "Act, 2017." Amends RTC 17559(b)(4) making a technical amendment striking "/ and replacing with "Act, 2017." Continue current modified conformity for noncorporate business losses RTC 17559(b)(4) Same and replacing with "Act, 2017." Amends RTC 17559(b)(4) making a technical amendment fixing quo marks to single quotation marks. Continue current modified conformity for noncorporate business losses RTC 17559(b)(5) Same and replacing with "Act, 2017." Amends RTC 17559(b)(5) making a technical amendment striking "/ and replacing with "Act, 2017." Continue current modified conformity for noncorporate business losses RTC 17559(b)(5) Same and replacing with "Act, 2017." Amends RTC 17559(b)(5) making a technical amendment fixing peri placement to inside quotation marks. Continue current modified conformity for noncorporate business losses RTC 17559(b)(6) Same and replacing with "Act, 2017." Amends RTC 17559(b)(5) making a technical amendment striking "/ and replacing with "Act, 2017." Amends RTC 17559(b)(6) making a technical amendment striking "/ Amends RTC 17559(b)(6) making a technical amendment striking "/ Amends RTC 17559(b)(6) making a technical amendment striking "/ Amends RTC 17559(b)(6) making a technical amendment striking "/ Amends RTC 17559(b)(6) making a technical amendment striking "/ Amends RTC 17559(b)(6) making a technical amendment striking "/ Amends RTC 17559(b)(6) making a technical amendment striking "/ Amends RTC 17559(b)(6) making a technical amendment striking "/ Amends RTC 17559(b)(6) making a technical amendment striking "/ Amends RTC 17559(b)(6) making a technical amendment striking "/ Amends RTC 17559(b)(6) making a technical										
Continue current modified conformity for noncorporate business losses RTC 17559(b)(3) Same Amends RTC 17559(b)(3) making a technical amendment striking "/ and replacing with "Act, 2017." Amends RTC 17559(b)(4) making a technical amendment striking "/ and replacing with "Act, 2017." Amends RTC 17559(b)(4) making a technical amendment striking "/ and replacing with "Act, 2017." Continue current modified conformity for noncorporate business losses RTC 17559(b)(4) Same Amends RTC 17559(b)(4) making a technical amendment fixing quo marks to single quotation marks. Continue current modified conformity for noncorporate business losses RTC 17559(b)(5) Same and replacing with "Act, 2017." Continue current modified conformity for noncorporate business losses RTC 17559(b)(5) Same and replacing with "Act, 2017." Continue current modified conformity for noncorporate business losses RTC 17559(b)(5) Same and replacing with "Act, 2017." Amends RTC 17559(b)(5) making a technical amendment fixing per placement to inside quotation marks. Continue current modified conformity for noncorporate business losses RTC 17559(b)(5) Same placement to inside quotation marks. Continue current modified conformity for noncorporate business losses RTC 17559(b)(6) Same and replacing with "Act, 2017." Amends RTC 17559(b)(5) making a technical amendment fixing per placement to inside quotation marks. Continue current modified conformity for noncorporate losses. Continue current mo						l				
220 54 54 NA	219	54	54	NA	NA	NA	business losses	RTC 1/559(b)(2)	Same	and replacing with "Act, 2017."
220 54 54 NA							Continue current modified			
221 54 54 NA NA NA business losses RTC 17559(b)(3) Same and replacing with "Act, 2017." Continue current modified conformity for noncorporate business losses RTC 17559(b)(4) Same and replacing with "Act, 2017." Continue current modified conformity for noncorporate business losses RTC 17559(b)(4) Same and replacing with "Act, 2017." Continue current modified conformity for noncorporate business losses RTC 17559(b)(4) Same and replacing with "Act, 2017." Continue current modified conformity for noncorporate business losses RTC 17559(b)(5) Same and replacing with "Act, 2017." Continue current modified conformity for noncorporate business losses RTC 17559(b)(5) Same and replacing with "Act, 2017." Continue current modified conformity for noncorporate business losses RTC 17559(b)(5) Same and replacing with "Act, 2017." Continue current modified conformity for noncorporate business losses RTC 17559(b)(5) Same placement to inside quotation marks. Continue current modified conformity for noncorporate business losses RTC 17559(b)(6) Same and replacing with "Act, 2017." Continue current modified conformity for noncorporate business losses RTC 17559(b)(6) Same and replacing with "Act, 2017." Continue current modified conformity for noncorporate business losses RTC 17559(b)(6) Same and replacing with "Act, 2017." Continue current modified conformity for noncorporate business losses RTC 17559(b)(6) Same and replacing with "Act, 2017." Adds RTC 17560.5(c), maintains California's current modified conformity for noncorporate business losses Section RTC 17560.5(d) on noncorporate losses. Continue current modified conformity for noncorporate business losses Section RTC 17560.5(d) on noncorporate losses.										Amends RTC 17559(b)(3) making a technical amendment striking "Act"
221 54 54 NA	220	54	54	NA	NA	NA			Same	
221 54 54 NA										
221 54 54 NA NA NA business losses RTC 17559(b)(4) Same and replacing with "Act, 2017." Continue current modified conformity for noncorporate RTC 17559(b)(4) Same marks to single quotation marks. Continue current modified conformity for noncorporate RTC 17559(b)(5) Same marks to single quotation marks. Continue current modified conformity for noncorporate Dusiness losses RTC 17559(b)(5) Same and replacing with "Act, 2017." Continue current modified conformity for noncorporate Dusiness losses RTC 17559(b)(5) Same and replacing with "Act, 2017." Amends RTC 17559(b)(5) making a technical amendment fixing period placement to inside quotation marks. Continue current modified conformity for noncorporate Dusiness losses RTC 17559(b)(6) Same and replacing with "Act, 2017." Amends RTC 17559(b)(6) making a technical amendment striking "Amends RTC 17559(b)										
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224 54 54 NA							Continue current modified			
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225 54 54 NA NA NA NA business losses RTC 17559(b)(6) Same Amends RTC 17559(b)(6) making a technical amendment striking "A and replacing with "Act, 2017." Continue current modified conformity for noncorporate business losses Section RTC 17560.5(c) maintains California's current modified conformity for noncorporate business losses Section RTC 17560.5(c) Adds RTC 17560.5(d), maintains California's current modified conformity for noncorporate business losses Section RTC 17560.5(d) and RTC 17560.5(d), maintains California's current modified conformity for noncorporate business losses Section RTC 17560.5(d) and RTC 17	224	54	54	NA	NA	NA			Same	
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225 54 54 NA NA NA business losses RTC 17559(b)(6) Same and replacing with "Act, 2017." Continue current modified conformity for noncorporate business losses Section RTC 17560.5(c) and noncorporate losses. Continue current modified conformity for noncorporate None- New RTC Section RTC 17560.5(d) and noncorporate losses. Continue current modified conformity for noncorporate None- New RTC Section RTC 17560.5(d) and noncorporate losses. Continue current modified conformity for noncorporate None- New RTC Section RTC 17560.5(d) and noncorporate losses. Continue current modified conformity for noncorporate None- New RTC Section RTC 17560.5(d) and noncorporate losses. Continue current modified Conformity for noncorporate None- New RTC Section RTC 17560.5(d) and noncorporate losses.										
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226 54 54 54 52 IRC 461(I) conformity for noncorporate business losses Section RTC 17560.5(c) Adds RTC 17560.5(c), maintains California's current modified conformation on noncorporate losses. Continue current modified conformation of noncorporate business losses Section RTC 17560.5(d) Adds RTC 17560.5(d), maintains California's current modified conformation on noncorporate losses. Example 1							Continue current modified			
226 54 54 54 52 IRC 461(I) business losses Section RTC 17560.5(c) on noncorporate losses. Continue current modified conformation of the conformat								None- New RTC		Adds RTC 17560.5(c), maintains California's current modified conformity
Continue current modified conformity for noncorporate None- New RTC Adds RTC 17560.5(d), maintains California's current modified conformation on noncorporate losses. Continue current modified	226	54	54	54	52	IRC 461(I)			RTC 17560.5(c)	
conformity for noncorporate None- New RTC Section RTC 17560.5(d), maintains California's current modified conformation on noncorporate losses. Continue current modified										
227 54 54 54 52 IRC 461(I)(1) business losses Section RTC 17560.5(d) on noncorporate losses. Continue current modified										
Continue current modified		<u>.</u>			<u></u>					Adds RTC 17560.5(d), maintains California's current modified conformity
	227	54	54	54	52	IRC 461(I)(1)	business losses	Section	RTC 17560.5(d)	on noncorporate losses.
							Continue current modified			
								None- New RTC		Adds RTC 17560.5(e), maintains California's current modified conformity
228 54 54 55 IRC 461(I)(1) business losses Section RTC 17560.5(e) on noncorporate losses.	228	54	54	54	52	IRC 461(I)(1)			RTC 17560.5(e)	

	An	nendment r	made/reflect	ted in:					
	v95,	v96,	v97,	v98,			Current	RTC Sect. in	
ID	Sect.	Sect.	Sect.	Sect.	IRC(s) Impacted	Change Summary	RTC Sect.	v95-98	Amendment Description
229	55	55	NA	NA	NA	Decouple from special rules for long-term contracts.	RTC 17564(g)(1)	Same	Amends RTC 17564(g)(1) making a technical amendment striking "Act" and replacing with "Act, 2017."
230	55	55	NA	NA	NA	Decouple from special rules for long-term contracts.	RTC 17564(g)(2)	Same	Amends RTC 17564(g)(2) making a technical amendment striking "Act" and replacing with "Act, 2017."
231	55	55	NA	NA	NA	Decouple from special rules for long-term contracts.	RTC 17564(g)(3)(B)	Same	Amends RTC 17564(g)(3)(B) making a technical amendment striking "Act" and replacing with "Act, 2017."
232	55	55	55	53	IRC 460(c)(6)(B)(ii)	Decouple from special rules for long-term contracts.	None- New RTC Section	RTC 17564(h)	Adds RTC 17564(h), maintains nonconformity to Special Rules for longterm contracts relating to when income is included in gross income.
233	56	56	NA	NA	NA	Decouple from repeal of deduction for small life insurance company deduction	None- New RTC Section	RTC 17567	Amends new RTC 17568 making a technical amendment striking "Act" and replacing with "Act, 2017."
234	56	56	56	54	IRC 453B(e)	Decouple from repeal of deduction for small life insurance company deduction	None- New RTC Section	RTC 17567	Adds RTC 17567, decoupling from the repeal of the small life insurance company deduction.
235	57	NA	NA	NA	IRC 682(a)	Conform to federal changes to alimony treatment	RTC 17737(b)	Same	Amends RTC 17737(b) by modifying the effective dates for conformity to IRC 682(a), which pertains to alimony.
236	57	NA	NA	NA	IRC 682(a)	Conform to federal changes to alimony treatment	RTC 17737(c)	Same	Amends RTC 17737(c), the repeal date for conformity to IRC 682(a), which pertains to alimony.
237	57	57	57	NA	IRC 682(a)	Conform to federal changes to alimony treatment	RTC 17737	RTC 17737(a)	Amends new RTC 17737(a), making a technical amendment by inserting: as it read on January 1, 2015,
238	57	57	57	55	IRC 682(a)	Conform to federal changes to alimony treatment	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.
239	57	57	57	55	IRC 682(a)	Conform to federal changes to alimony treatment	None- New RTC Section	RTC 17737(b)	Adds RTC 17737(b), to conform to federal alimony provisions.
240	57	57	57	55	IRC 682(a)	Conform to federal changes to alimony treatment	None- New RTC Section	RTC 17737(c)	Adds RTC 17737(c), to conform to federal alimony provisions.

	An	nendment r	made/reflect	ted in:					
	v95,	v96,	v97,	v98,			Current	RTC Sect. in	
ID	Sect.	Sect.	Sect.	Sect.	IRC(s) Impacted	Change Summary	RTC Sect.	v95-98	Amendment Description
						Fully conform to real			
						property limitation for 1031			Amends RTC 18031.5(a) making a technical amendment striking "Act" and
241	58	58	NA	NA	NA	exchanges	RTC 18031.5(a)	Same	replacing with "Act, 2017."
						Fully conform to real			
						property limitation for 1031			Amends RTC 18031.5(a) making a technical amendment fixing
242	58	58	NA	NA	NA	exchanges	RTC 18031.5(a)	Same	capitalization.
						Fully conform to real			
						property limitation for 1031		RTC	
243	58	58	58	56	IRC 1031	exchanges	RTC 18031.5(b)(1)	18031.5(b)(1)(A)	Amends RTC 18031.5(b)(1) to be RTC18031.5(b)(1)(A).
						Fully conform to real			
						property limitation for 1031		RTC	
244	58	58	58	56	IRC 1031	exchanges	RTC 18031.5(b)(2)	18031.5(b)(1)(B)	Amends RTC 18031.5(b)(2) to be RTC18031.5(b)(1)(B).
						Fully conform to real			
						property limitation for 1031			Adds RTC 18031.5(b)(2), fully conforms to changes made to limit IRC 1031
245	58	58	58	56	IRC 1031	exchanges	Section	RTC 18031.5(b)(2)	exchanges to real property.
						Continue nonconformity to	None- New RTC		Adds RTC 18036(e), continues nonconformity to federal opportunity zone
246	59	59	59	57	IRC 1016(a)(38)	opportunity zones	Section	RTC 18036(e)	provisions.
						Conform to limits on gain			Adds RTC 18042(b), establishing that changes made to IRC 1042 apply to
2 4 7	60				IDC 4042	exclusion for sales of ESOP	None- New RTC	DTC 400.40(L)	tax years before 1/1/2028 and removes the term "domestic C
247	60	NA	NA	NA	IRC 1042	stock	Section	RTC 18042(b)	corporation".
						Conform to limits on gain			Adds RTC 18042(c), establishing that changes made to IRC 1042 apply to
						exclusion for sales of ESOP	None- New RTC		tax years before 1/1/2028 and removes the term "domestic C
248	60	NA	NA	NA	IRC 1042(h)	stock; terminology update	Section	RTC 18042(c)	corporation".
240	00	INA		INA	INC 1042(II)	Conform to limits on gain	Section	NTC 100+2(c)	corporation .
						exclusion for sales of ESOP			
249	60	NA	NA	NA	IRC 1042(g)	stock	RTC 18042(b)	RTC 18042(d)	Amends RTC 18042(b) by renumbering it to be RTC 18042(d).
						o cook	5 255 12(5)	0 100 12(0)	1 miletias (11 o 150 12(a) 2) (onamiseimo (10 20 11 o 150 12(a))
						Conform to limits on gain			
						exclusion for sales of ESOP			Repeals RTC 18042(b), to conform to a definition change for purposes of
250	60	60	60	58	IRC 1042	stock; terminology update	RTC 18042(b)	None - Repealed	federal employee stock ownership plan gain nonrecognition.
						Conform to limits on gain			
						exclusion for sales of ESOP			
251	60	60	60	58	IRC 1042	stock	RTC 18042(c)	RTC 18042(b)	Amends RTC 18042(c) to be RTC18042(b).
						Decouples from federal			
						change characterizing			Adds RTC 18045, decoupling from federal provisions regarding
						partnership gains from	None- New RTC		recharacterization of certain gains in the case of partnership profits
252	61	61	61	59	IRC 1061	investment partnerships	Section	RTC 18045	interests held in connection with the performance of investment services.

	Am	nendment r	made/reflect	ted in:					
	v95,	v96,	v97,	v98,			Current	RTC Sect. in	
ID	Sect.	Sect.	Sect.	Sect.	IRC(s) Impacted	Change Summary	RTC Sect.	v95-98	Amendment Description
					IDC 4224/ \/2\	Decouples from a federal			
					IRC 1221(a)(3)	provision not treating	N. N. DTC		ALL DTG 40454 O. L. L. C. C. L. L. C. L.
252	60	60	62		and IRC	certain self-created	None- New RTC	DTC 40454 0	Adds RTC 18151.9, decoupling from a federal provision not treating
253	62	62	62	60	1231(b)(1)(C)	property as a capital asset	Section	RTC 18151.9	certain self-created property as a capital asset.
						Continues nonconformity to			Repeals RTC 18409(b)(2), which previously stated that, for purposes of
254	63	63	63	61	IRC 6011(e)(2)		RTC 18409(b)(2)	None - Repealed	paragraph (1), the last sentence of IRC6 011(e)(2) does not apply.
				1		Continues nonconformity to			
255	63	63	63	61	IRC 6011(e)	opportunity zones	RTC 18409(b)(3)	RTC 18409(b)(2)	Amends RTC 18409(b)(3) to be RTC18409(b)(2).
						Dorthorship torminalogy	RTC		Amonds DTC 19622 F(h)(0)(D) making tooknised amondment sticking
25.0	C 4	C 4	NIA	NA	NI A	Partnership terminology		C = =	Amends RTC 18622.5(b)(9)(B) making technical amendment sticking
256	64	64	NA	NA	NA	update Partnership terminology	18622.5(b)(9)(B)	Same	"paragraph" and replacing it with "subparagraph"
257	64	64	64	62	IRC 6225	update	RTC 18622.5(a)	Same	Amends RTC 18622.5(a), making technical cleanup.
237	04	04	04	02	INC 0223	Partnership terminology	NTC 18022.5(a)	Same	America NTC 10022.5(a), making technical cleanup.
258	64	64	64	62	IRC 6227	update	RTC 18622.5(b)(1)	Same	Amends RTC 18622.5(b)(1), making technical cleanup.
230	O-I	0-1	0-1	02	1110 0227	Partnership terminology	MTC 10022.5(b)(1)	Junic	Attends title 10022.5(b)(1), making teeninear cleanap.
259	64	64	64	62	IRC 6226	update	RTC 18622.5(b)(6)	Same	Amends RTC 18622.5(b)(6), making technical cleanup.
				1		Partnership terminology	= ===== (= /(=/		
260	64	64	64	62	IRC 6221-6241	update	RTC 18622.5(b)(8)	Same	Amends RTC 18622.5(b)(8), making technical cleanup.
							RTC		
261	64	64	64	62	IRC 6225(d)(1)	update	18622.5(b)(11)	Same	Amends RTC 18622.5(b)(11), making technical cleanup.
						Partnership terminology	None- New RTC	RTC	Adds RTC 18622.5(b)(13), making a technical amendment stating
262	64	64	64	62	IRC 6241(2)(B)	update	Section	18622.5(b)(13)	"Partnership-related item" has the meaning provided in IRC 6241(2)(B).
						Partnership terminology			
263	64	64	64	62	IRC 6225(d)(1)	update	RTC 18622.5(c)(1)	Same	Amends RTC 18622.5(c)(1), making technical cleanup.
					IRC 6721 and IRC	Information return failure			Amends RTC 18631.7(d)(1), making a technical amendment by inserting
264	65	65	65	NA	6724	terminology update	RTC 18631.7(d)(1)	Same	"Code" after: shall
					IRC 6721 and IRC	Information return failure			Amends RTC 18631.7(d)(1), making a technical change by striking "as
265	65	65	65	63	6724	terminology update	RTC 18631.7(d)(1)	Same	those sections read on January 1, 2005."
233	33		00		3,21	Update withholding on	0 10001.7 (4)(1)	54/116	5.555 5555 15 1644 511 3411441 y 1, 2555.
						foreign share of ECI to			Amends RTC 18666(a), making a conforming change clarifying and adding
266	66	66	66	64	IRC 1446	reflect Prop. 63 tax	RTC 18666(a)	Same	the millionaire tax to the rate withheld on ECI.
						Update withholding on	, ,		
					IRC 1, IRC 11, IRC	foreign share of ECI to			Amends RTC 18666(b)(1) to account for the Prop. 63 millionaires'
267	66	66	66	64	1446(b)(2)(A)	reflect Prop. 63 tax	RTC 18666(b)(1)	Same	surcharge that applies to IRC 1446 withholding requirement.

	An	nendment r	nade/reflec	ted in:					
	v95,	v96,	v97,	v98,			Current	RTC Sect. in	
ID	Sect.	Sect.	Sect.	Sect.	IRC(s) Impacted	Change Summary	RTC Sect.	v95-98	Amendment Description
									Adds RTC 18666(b)(3), making a conforming change and also clarifying the
						Update withholding on			rate by specifying the regular rate plus the millionaire tax for dispositions
					IRC 1, IRC 11, and	foreign share of ECI to	None- New RTC		of partnership
268	66	66	66	64	IRC 1446(f)(1)	reflect Prop. 63 tax	Section	RTC 18666(b)(3)	interest.
						Gross income			
						underpayment terminology			Amends RTC 19058(b), making a technical amendment by changing
269	67	67	67	65	IRC 6501(e)(1)(A)	update	RTC 19058(b)	Same	"section both" to "section, all".
						Gross income			Adds RTC 19058(b)(2) to conform to an that an understatement of gross
					IRC	underpayment terminology	None- New RTC		income by reason of an overstatement of unrecovered cost or other basis
270	67	67	67	65	6501(e)(1)(B)(ii)	update	Section	RTC 19058(b)(2)	is an omission from gross income.
						Gross income			Amends RTC 19058(b)(2) to be RTC 19058(b)(3) and makes a technical
					IRC	underpayment terminology			change reflecting the addition of the new RTC 19058(b)(2) relating to
271	67	67	67	65	6501(e)(1)(B)(iii)	update	RTC 19058(b)(2)	RTC 19058(b)(3)	understatements of gross income.
						Modify penalty for failure to			
						furnish information with			Amends RTC 19141.5(a)(2), establishing that IRC 6038A, relating to
						respect to certain foreign-			penalties, shall apply unless otherwise provided, imposing a different
272	68	68	68	66	IRC 6038A	owned corporations.	RTC 19141.5(a)(2)	Same	threshold than the IRC for imposition of the penalty.
						Modify penalty for failure to			
						furnish information with			Amends RTC 19141.5(a)(3), conforms to the federal penalty for a
						respect to certain foreign-			corporation failing to furnish information or maintain records at the lower
273	68	68	68	66	IRC 6038A	owned corporations.	RTC 19141.5(a)(3)	Samo	amount of \$10,000 instead of the federal \$25,000.
2/3	00	00	00	00	INC 0036A	Technical rephrasing of	NTC 19141.5(a)(5)	Sallie	Amends RTC 19144, making technical amendments and rephrasing the
274	69	NA	NA	NA	NA	underpayment penalty	RTC 19144	Same	entire section for clarity.
2/4	03	IVA	INA	INA	IVA	Technical rephrasing of	KTC 15144	Same	charte section for clarity.
275	69	69	NA	NA	NA	underpayment penalty	RTC 19144	Same	Amends RTC 19144 making a technical amendment fixing punctuation.
2,0	-					Technical rephrasing of		541115	Amends RTC 19144(a)(2), making a technical amendment by adding a
276	69	69	69	67	NA	underpayment penalty	RTC 19144(a)(2)	Same	comma after "11".
				1		Technical rephrasing of	(-/(-/		Amends RTC 19144(a)(2) by changing the reference to RTC "19024" to
277	69	69	69	67	NA	underpayment penalty	RTC 19144(a)(2)	Same	RTC "19025", as RTC 19204 was repealed.
						1 / 1 /	(// /		
						Clarify penalty for diligence			Amends RTC 19167(a)(5) by making a technical amendment to clarify IRC
						failure applies to other			6695(g) pertains to the tax benefits in that section and not just the earned
278	70	70	70	68	IRC 6695(g)	benefits, not just EITC	RTC 19167(a)(5)	Same	income tax credit.
					,,,,	Information return	, , , ,		Repeals RTC 19183(a)(3), which pertained to modifications to IRC
279	71	71	71	69	IRC 6721(f)(1)	deadwood	RTC 19183(a)(3)	None - Repealed	6721(f)(1).
						Information return			Repeals RTC 19183(b)(3), which pertained to modifications to IRC
280	71	71	71	69	IRC 6721(f)(1)	deadwood	RTC 19183(b)(3)	None - Repealed	6721(f)(1).

	Ar	mendment i	made/reflec	ted in:					
	v95,	v96,	v97,	v98,		1	Current	RTC Sect. in	
ID	Sect.	Sect.	Sect.	Sect.	IRC(s) Impacted	Change Summary	RTC Sect.	v95-98	Amendment Description
									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
						Information return	None- New RTC		this subdivision shall apply to information returns required to be filed on
281	71	71	71	69	IRC 6722	deadwood	Section	RTC 19183(h)	or after January 1, 2026.
						EITC Information Act		, ,	Amends RTC 19852(e) making a technical amendment fixing the
282	72	72	NA	NA	NA	updates	RTC 19852(e)	Same	CalWORKs acronym.
									Adds RTC 19852(i), establishing that the specified date of conformity for
						EITC Information Act	None- New RTC		the Earned Income Tax Credit Information Act is as defined in RTC
283	72	72	72	70	NA	updates	Section	RTC 19852(i)	17024.5(a)(1).
									Amends RTC 19852(j) to be RTC 19852(k) and makes a technical
						EITC Information Act			amendment clarifying that this subdivision was added by Section 9 of
284	72	72	72	70	NA	updates	RTC 19852(j)	RTC 19852(k)	Chapter 55 of the Statutes of 2023.
						Elective PTET terminology			Amends RTC 19900(e), making a technical amendment clarifying that this
285	73	73	73	71	NA	update	RTC 19900(e)	Same	subdivision was added by Section 14 of Chapter 3 of the Statutes of 2022.
						Elective PTET terminology	None- New RTC		Adds RTC 19907, establishing that the specified date of conformity for the
286	74	74	74	72	NA	update	Section	RTC 19907	Small Business Act is as defined in RTC 17024.5(a)(1).
200	7 -	7 -	7 -	7 2	147.4	apaate	Section	KTC 15507	311uii Bu311c337icc13 u3 uciiiicu iii 111c 1702+.5(u)(1).
						Taxpayer Bill of Rights	None- New RTC		Adds RTC 21003.1, establishing that the specified date of conformity for
287	75	75	75	73	NA	terminology update	Section	RTC 21003.1	the Taxpayer Bill of Rights is as defined in RTC 17024.5(a)(1).
207	7.5	7.5	7.5	7.5	147.4	terrimology apaate	Section	W.C 21003.1	the ruxpayer bill of riights is as defined in the 17024.5(a)(1).
									Amends RTC 23400(a), making a technical amendment clarifying that for
						Decouple from federal Corp			the purposes of this chapter, the CTL, the alternative minimum tax shall
288	76	76	76	74	IRC 55-59	AMT changes	RTC 23400(a)	Same	apply as specified in RTC 23400, as it read on January 1, 2015.
	, ,	1	1	, .		7	o 20 100(u)	Same	apply ac opcomed in the 20 loof ac it load on sandary 1, 2010.
									Adds RTC 23453(d), decoupling state law from several changes made to
						Decouple from federal Corp	None- New RTC		the federal alternative minimum tax, instead setting January 1, 2015 as
289	77	77	77	75	IRC 53(e)	AMT changes	Section	RTC 23453(d)	the conformity date, except as otherwise provided.
					(-)	Decouple from federal Corp	None- New RTC		Amends new RTC 23455(c)(3) making a technical amendment adding the
290	78	78	NA	NA	NA	AMT changes	Section	RTC 23455(c)(3)	word "the" before TCJA.
						Decouple from federal Corp	None- New RTC		Amends new RTC 23455(c)(3) making a technical amendment striking
291	78	78	NA	NA	NA	AMT changes	Section	RTC 23455(c)(3)	"Act" and replacing with "Act, 2017."
						Decouple from federal Corp		() ()	Amends RTC 23455(a), decoupling from corporate alternative minimum
292	78	78	78	76	IRC 55(b)(1)	AMT changes	RTC 23455(a)	Same	tax.
	1				, ,, ,	Decouple from federal Corp	None- New RTC		Adds RTC 23455(c)(3), conforming to the definition of regular tax as
293	78	78	78	76	IRC 55(c)(1)	AMT changes	Section	RTC 23455(c)(3)	defined under AMT.
					, , , ,	<u> </u>			
						Deadwood; Decouple from			Repeals RTC 23456(a)(3), which pertained to "Deadwood" IRC 56(a)
294	79	79	79	77	IRC 56(a)(6)	federal Corp AMT changes	RTC 23456(a)(3)	None - Repealed	relating to installment sales of certain property.

	An	nendment i	made/reflec	ted in:					
	v95,	v96,	v97,	v98,			Current	RTC Sect. in	
ID	Sect.	Sect.	Sect.	Sect.	IRC(s) Impacted	Change Summary	RTC Sect.	v95-98	Amendment Description
									Repeals RTC 23456(d), which made modifications to IRC 56(f)(2)(E), as IRC
						Deadwood; Decouple from			56(f)(2)(E) is a repealed "Deadwood" provision.
295	79	79	79	77	IRC 56(f)(2)(E)	federal Corp AMT changes	RTC 23456(d)	None - Repealed	
	7.0	7.0	70		10055()	Deadwood; Decouple from	DT0 00 45 6/)	DT0 00 45 5/ I)	
296	79	79	79	77	IRC 56(g)	federal Corp AMT changes	RTC 23456(e)	RTC 23456(d)	Amends RTC 23456(e) to be RTC23456(d).
						Deadwood; Decouple from			
297	79	79	79	77	IRC 56(g)(4)(A)	federal Corp AMT changes	RTC 23456(f)	RTC 23456(e)	Amends RTC 23456(f) to be RTC23456(e).
231	7.5	//	7.5	//	INC 30(g)(4)(A)	rederal Corp Aivir changes	1(10 23430(1)	NTC 23430(E)	Amends NTC 23430(1) to be NTC23430(e).
						Deadwood; Decouple from			
298	79	79	79	77	IRC 56(g)(4)(C)	federal Corp AMT changes	RTC 23456(g)	RTC 23456(f)	Amends RTC 23456(g) to be RTC23456(f).
					10/1 /1 /		(0)	()	Repeals RTC 23456(h) pertaining to IRC 56(d)(3), which relates to net
						Deadwood; Decouple from			operating loss attributable to federally declared disasters and was
299	79	79	79	77	IRC 56(d)(3)	federal Corp AMT changes	RTC 23456(h)	None - Repealed	repealed in 2019.
									Repeals RTC 23456.5, added by Sect. 5 of Chapter 34 of the Statutes of
						Deadwood; Decouple from			2002, which established that amendments made to IRC 56 by Sect. 4(1) of
300	80	80	80	78	IRC 56	federal Corp AMT changes	RTC 23456.5	None - Repealed	PL 106-519 shall not apply.
				7.0		Deadwood; Decouple from	270 00 45 6 5		Repeals RTC 23456.5 that established amendments made to the CTL IRC
301	81	81	81	79	IRC 56A	federal Corp AMT changes Decouple from federal Corp.	RTC 23456.5	None - Repealed	56 by Sect. 4(1) of PL 106-519 shall not apply. Adds RTC 23456.5, establishing IRC 56A, relating to adjusted financial
202	02	02	0.2	00	IDC ECA	· ·		DTC 2245C 5	
302	82	82	82	80	IRC 56A	minimum tax	Section	RTC 23456.5	statement income in the CTL, shall not apply.
						IRC 41 - Conform to			
						Alternative Simplified			
						Research Credit; Decouple			
						from Alternative			Amends new RTC 23609(h)(1)(A), making a technical amendment by
303	83	83	83	NA	IRC 41(c)(4)	Incremental Research Credit	RTC 23609(h)(1)	RTC 23609(h)(1)(A)	striking "2024," and inserting: 2025,
					, , , ,		, ,, ,	,,,,,,	<u> </u>
						IRC 41 - Conform to			
						Alternative Simplified			
						Research Credit; Decouple			
					IRC 41(c)(4)(A)-	from Alternative			Amends new RTC 17052.12(g)(1)(B), making a technical amendment by
304	83	83	83	NA	(B)	Incremental Research Credit	RTC 23609(h)(2)	RTC 23609(h)(1)(B)	striking "2024." and inserting: 2025,

	An	nendment r	nade/reflect	ed in:					
ID	v95, Sect.	v96, Sect.	v97, Sect.	v98, Sect.	IRC(s) Impacted	Change Summary	Current RTC Sect.	RTC Sect. in v95-98	Amendment Description
305	83	83	83	NA	IRC 41(c)(4)(A)- (B)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	RTC 23609(h)(2)	RTC 23609(h)(1)(B)	Amends new RTC 17052.12(g)(1)(B), making a technical amendment by striking "2024." and inserting: 2025,
306	83	83	83	NA	IRC 41(c)(4) previously IRC 41(c)(5))	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	RTC 23609(h)(4)	RTC 23609(h)(2)(A)	Amends new RTC 23609(h)(2)(A), making a technical amendment by striking "2024," and inserting: 2025,
307	83	83	83	81	IRC 41	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	RTC 23609	Same	Amends RTC 23609, making a technical amendment that IRC 41 relates to credit for increasing research activities.
308	83	83	83	81	IRC 41(b)(1)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	RTC 23609(c)	Same	Amends RTC 23609(c) by making technical amendments clarifying that IRC (41)(b)(1) relates to qualified research expenses.
309	83	83	83	81	IRC 41(b)(3)(C)(ii)(I) (previously IRC 41(b)(3)(c))	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	RTC 23609(g)	Same	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.
310	83	83	83	81	IRC 41(c)(4)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	RTC 23609(h)(1)	RTC 23609(h)(1)(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.

	An	nendment r	made/reflec	ted in:					
ID	v95, Sect.	v96, Sect.	v97, Sect.	v98, Sect.	IRC(s) Impacted	Change Summary	Current RTC Sect.	RTC Sect. in v95-98	Amendment Description
					(-,	,			,
						IRC 41 - Conform to			
						Alternative Simplified			
						Research Credit; Decouple			
						from Alternative	RTC	RTC	
311	83	83	83	81	IRC 41(c)(4)(A)(i)	Incremental Research Credit	23609(h)(1)(A)	23609(h)(1)(a)(i)	Amends RTC 23609(h)(1)(A) to be RTC23609(h)(1)(a)(i).
						IRC 41 - Conform to			
						Alternative Simplified			
						Research Credit; Decouple			
						from Alternative	RTC	RTC	
312	83	83	83	81	IRC 41(c)(4)(A)(ii)	Incremental Research Credit	23609(h)(1)(B)	23609(h)(1)(a)(ii)	Amends RTC 23609(h)(1)(B) to be RTC23609(h)(1)(a)(ii).
						IRC 41 - Conform to			
						Alternative Simplified			
						Research Credit; Decouple			
						from Alternative	RTC	RTC	
313	83	83	83	81	IRC 41(c)(4)(A)(iii)	Incremental Research Credit			Amends RTC 23609(h)(1)(C) to be RTC23609(h)(1)(a)(ii).
						120.11			
						IRC 41 - Conform to			Amends RTC 23609(h)(2) to be RTC 23609(h)(1)(B) and establishes that
						Alternative Simplified			the IRC 41(c)(4)(B) election shall not be allowed but IRC 41(c)(4)(A) in lieu
					IRC 41(c)(4)(A)-	Research Credit; Decouple from Alternative			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
314	83	83	83	81	(B)	Incremental Research Credit	RTC 23609(h)(2)	RTC 23609(b)(1)(B)	with the consent of the Franchise Tax Board.12(g)(1)(B).
314	03	03	03	01	(6)	merementar Nescaren erean	KTC 23003(II)(2)	1(1C 23003(11)(1)(b)	with the consent of the Franchise rax board.12(g)(1)(b).
						IRC 41 - Conform to			
						Alternative Simplified			Repeals RTC 23609(h)(3) pertaining to the state's modified conformity of
						Research Credit; Decouple			gross receipts in IRC 41(c)(7). The former RTC 41(c)(7) is now found at IRC
						from Alternative			41(c)(6). To reflect this change a new RTC 23609(i) to reflect the state's
315	83	83	83	81	IRC 41(c)(7)	Incremental Research Credit	RTC 23609(h)(3)	None - Repealed	modified conformity of gross receipts in IRC 41(c)(6).
						IDC 41 Conform to			Amends RTC 23609(h)(4) to be RTC 23609(h)(2)(A) and strikes "IRC
						IRC 41 - Conform to Alternative Simplified			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
					IRC 41(c)(4)	Research Credit; Decouple			41(c)(4). Amendments to this section also state that for taxable years
					previously IRC	from Alternative			beginning on or after January 1, 2025, IRC 41(c)(4) is modified as specified
316	83	83	83	81	41(c)(5))	Incremental Research Credit	RTC 23609(h)(4)	RTC 23609(h)(2)(A)	in RTC 17052.12(g)(2)(A)(i)-(ii).
310	-J-J		-55	<u> </u>	. ±(=)(=))	ementar nescaren ereat	5 25555(11)(-+)	c 25555(11)(2)(A)	1,2, 12 (6)(-1)(-1)(-1)(-1)

	An	nendment r	made/reflec	ted in:					
ID	v95, Sect.	v96, Sect.	v97, Sect.	v98, Sect.	IRC(s) Impacted	Change Summary	Current RTC Sect.	RTC Sect. in v95-98	Amendment Description
317	83	83	83	81	IRC 41(c)(4)(A)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	None- New RTC Section	RTC 23609(h)(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).
318	83	83	83	81	IRC 41(c)(4)(B)(ii)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	None- New RTC Section	RTC 23609(h)(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).
319	83	83	83	81	IRC 41(c)(4)(A) and IRC 41(c)(4)(C)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	None- New RTC	RTC 23609(h)(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.
320	83	83	83	81	IRC 41(c)(6)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	None- New RTC Section	RTC 23609(i)	Adds RTC 23609(i) pertaining to the state's modified conformity of gross receipts in IRC 41(c)(6) (previously IRC 41(c)(7)).
321	83	83	83	81	IRC 41(h)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	RTC 23609(i)	RTC 23609(j)	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.
322	83	83	83	81	IRC 41(g)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	RTC 23609(j)	RTC 23609(k)	Amends RTC 23609(j) to be RTC23609(k).

	Ame	endment m	ade/reflect	ted in:							
	v95,	v96,	v97,	v98,			Current	RTC Sect. in			
ID	Sect.	Sect.	Sect.	Sect.	IRC(s) Impacted	Change Summary	RTC Sect.	v95-98	Amendment Description		
323	83	83	83	81	IRC 41(a)(3)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	RTC 23609(k)	RTC 23609(I)	Amends RTC 23609(k) to be RTC23609(I).		
323	03	03	65	01	IIIC 41(a)(5)	incrementar Nesearch Credit	KTC 23003(K)	KTC 23003(I)	Amenus NTC 25005(k) to be NTC25005(i).		
324	83	83	83	81	IRC 41(b)((3)(D)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	RTC 23609(I)	RTC 23609(m)	Amends RTC 23609(I) to be RTC23609(m).		
						IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative					
325	83	83	83	81	IRC 41(f)(6)	Incremental Research Credit	RTC 23609(m)	RTC 23609(n)	Amends RTC 23609(m) to be RTC23609(n).		
326	Former Sect. 84	NA	NA	NA	IRC 42(b)(3)	Disconnect federal LIHTC change	None- New RTC Section	None- New RTC Section Removed	Removes new RTC Section 23610.5(c)(6) added by SB 711 version 98 to continue auto-conformity to IRC 42(b)(3) pertaining to LIHTC. Amendment reserved in v95.		
327	Former Sect. 84	NA	NA	NA	IRC 42(g)(1)	Disconnect federal LIHTC change	RTC 23610.5(d)(3)	Same	Amends RTC 23610.5(d)(3) by making a technical amendment clarifying that IRC 42(g)(1) relates to qualified low-income housing project requirements. Amendment reserved in $v95$.		
328	Former Sect. 84	84	NA	NA	NA	Disconnect federal LIHTC change	RTC 23610.5(c)(5)	Same	Amends RTC 23610.5(c)(5)making a technical amendment replacing "through" with "to." Amendment reserved in v95.		
329	Former Sect. 84	84	NA	NA	NA	Disconnect federal LIHTC change	RTC 23610.5(c)(6)(A)(x)		Amends new RTC 23610.5(c)(7)(A)(x) making a technical amendment striking "Act of" and replacing with "Act." Amendment reserved in v95.		
330	Former Sect. 84	84	NA	NA	NA	Disconnect federal LIHTC change	RTC 23610.5(c)(6)(A)(x)		Amends new RTC 23610.5(c)(7)(A)(x) making a technical amendment striking "Act of " and replacing with "Act." Amendment reserved in v95.		
331	Former Sect. 84	84	NA	NA	NA	Disconnect federal LIHTC change	RTC 23610.5(g)(1)(B)(ii)	Same	Amends RTC 23610.5(g)(1)(B)(ii)making a technical amendment adding "California" before "Tax Credit Allocation Committee." Amendment reserved in v95.		
332	Former Sect. 84	84	84	82	IRC 42(b)(2)	Disconnect federal LIHTC change	RTC 23610.5(c)(2)(A)	Same	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. Amendment reserved in v95.		

	Ame	endment r	nade/reflec	ted in:					
ID	v95 <i>,</i> Sect.	v96, Sect.	v97, Sect.	v98, Sect.	IRC(s) Impacted	Change Summary	Current RTC Sect.	RTC Sect. in v95-98	Amendment Description
333	Former Sect. 84	84	84	82	IRC 42(b)(3)	Disconnect federal LIHTC change	None- New RTC Section	RTC 23610.5(c)(6)	Adds RTC 23610.5(c)(6) establishing that IRC 42(b)(3), relating to minimum credit rate, shall not apply. Amendment reserved in v95.
334	Former Sect. 84	84	84	82	IRC 42	Disconnect federal LIHTC change	RTC 23610.5(c)(6)	RTC 23610.5(c)(7)	Amends RTC 23610.5(c)(6) to be RTC23610.5(c)(7). Amendment reserved in v95.
335	Former Sect. 84	84	84	82	IRC 42	Disconnect federal LIHTC change	RTC 23610.5(c)(7)	RTC 23610.5(c)(8)	Amends RTC 23610.5(c)(7) to be RTC23610.5(c)(8). Amendment reserved in v95.
336	Former Sect. 84	84	84	82	IRC 42(i)(4)	Disconnect federal LIHTC change	RTC 23610.5(g)(1)(B)(i)	Same	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". Amendment reserved in v95.
337	84	85	NA	NA	NA	Decouple from changes to rehabilitation credit.	RTC 23691	Same	Amends RTC 23691 making technical amendment striking "follows" and replacing it with "otherwise provided in this section."
338	84	85	NA	NA	NA	Decouple from changes to rehabilitation credit.	RTC 23692(a)(1)	Same	Amends RTC 23692(a)(1) making technical amendment replacing "percentage specified in" with" amount of credit computed pursuant to."
339	84	85	NA	NA	NA	Decouple from changes to rehabilitation credit.	RTC 23692(a)(1)	Same	Amends RTC 23692(a)(1) making technical amendment replacing "applicable percentage" with "amount of credit for the taxable year."
340	84	85	NA	NA	NA	Decouple from changes to rehabilitation credit.	RTC 23691(b)(3)	Same	Amends RTC 23691(b)(3) conform to recent law changes.
341	84	85	85	NA	IRC 47(c)(2)(B)(iv)	Decouple from changes to rehabilitation credit.	None- New RTC Section	RTC 23691(b)(3)	Amends RTC 23691(b)(3) (added by version 98), making a technical amendment by striking "47(c)(2)(B)(iv)," and inserting: $47(c)(2)(B)(iv)$ of the Internal Revenue Code,
342	84	85	85	83	IRC 47	Decouple from changes to rehabilitation credit.	RTC 23691	Same	Amends RTC 23691, making a technical amendment changing "Follows:" to "otherwise provided in this section."
343	84	85	85	83	IRC 47(a)	Decouple from changes to rehabilitation credit.	RTC 23691(a)(1)	Same	Amends RTC 17053.91(a)(1) by modifies state law to reflect terminology used in IRC 47(a)
344	84	85	85	83	IRC 47(c)(2)(B)(iv)	Decouple from changes to rehabilitation credit.	None- New RTC Section	RTC 23691(b)(3)	Adds RTC 17053.91(b)(3)(C) to disconnect Secretary of Treasury authority to designate qualified buildings does not apply to California's credit.
345	85	86	NA	NA	NA	Decouple from tax-free 529 to IRA rollovers Decouple from tax-free 529	RTC 23711(d)(1)	Same	Amends RTC 23711(d)(1) making a technical amendment striking "Act" and replacing with "Act, 2017." Amends RTC 23711(d)(2)(A) making a technical amendment striking "Act"
346	85	86	NA	NA	NA	to IRA rollovers	23711(d)(2)(A) RTC	Same	and replacing with "Act, 2017." Amends RTC 23711(d)(2)(B) making a technical amendment striking "Act"
347	85	86	NA	NA	NA	to IRA rollovers	23711(d)(2)(B)	Same	and replacing with "Act, 2017."

	Am	endment r	nade/reflect	ed in:					
	v95,	v96.	v97,	v98.			Current	RTC Sect. in	
ID	Sect.	Sect.	Sect.	Sect.	IRC(s) Impacted	Change Summary	RTC Sect.	v95-98	Amendment Description
						Decouple from tax-free 529	RTC		Amends RTC 23711(d)(2)(C) making a technical amendment striking "Act"
348	85	86	NA	NA	NA	to IRA rollovers	23711(d)(2)(C)	Same	and replacing with "Act, 2017."
						Decouple from tax-free 529	RTC		Amends RTC 23711(d)(2)(C) making a technical amendment striking "Act"
349	85	86	NA	NA	NA	to IRA rollovers	23711(d)(2)(C)	Same	and replacing with "Act, 2017."
					IRC 72, IRC		, , , , ,		
					529(c)(3)(E) and				
					IRC	Decouple from tax-free 529	None- New RTC		Adds RTC 23711(e), decoupling from special rollovers to Roth IRAs from
350	85	86	86	84	408A(e)(1)(C)	to IRA rollovers	Section	RTC 23711(e)	long-term qualified tuition programs and makes conforming changes.
					(/(/(/	Continue nonconformity to			
351	86	87	NA	NA	NA	S-Corp gain exclusion	RTC 23806(c)	Same	Amends RTC 23806(c) making a technical amendment fixing spacing.
		<u> </u>				Continue nonconformity to	None- New RTC	545	Adds RTC 23806(e), continuing nonconformity to the S-Corp conversion
352	86	87	87	85	IRC 1371(f)	S-Corp gain exclusion	Section	RTC 23806(e)	gain exclusion.
332	00	,	0,	03	1110 137 1(1)	S corp gain exclusion	30000011	1110 23000(c)	Amends RTC 23809(e) to be RTC 23809(f), making a technical amendment
						Continue nonconformity to			that the act adding this subdivision of the RTC was Section 1 of Chapter
353	87	88	88	86	IRC 1374	S-Corp gain exclusion	RTC 23809(e)	RTC 23809(f)	782 of the Statutes of 2004.
333	07	00	00	00	IIIC 1374	Continue nonconformity to	1(1C 23003(C)	1110 23003(1)	762 of the Statutes of 2004.
354	87	88	88	86	IRC 1374(b)(4)	S-Corp gain exclusion	RTC 23809(c)	Same	Amends RTC 23809(c), to reflect repealed IRC "Deadwood" provisions.
334	07	00	00	80	INC 1374(D)(4)	Continue nonconformity to	None- New RTC	Sallie	Adds RTC 23809(e), continuing nonconformity to the S-Corp conversion
355	87	88	88	86	IDC 1274/d\/7\/A\	S-Corp gain exclusion	Section	RTC 23809(e)	gain exclusion.
333	07	00	00	00	INC 1374(U)(7)(A)	Conform to exclude	Section	NTC 23609(E)	gaili exclusion.
						additional PPP loan			Amends RTC 24308.6(c)(2) making technical amendment fixing
25.0	0.0	00	NA	NA	NI A		DTC 24200 C(-)/2)	C	
356	88	89	NA	NA	NA	expenses Conform to exclude	RTC 24308.6(c)(2)	Same	punctuation.
						additional PPP loan			Amanda DTC 24200 C/d\/2\ making tack micel amanda ant fixing
257	0.0	00	N.I.A	NI A	NI A		DTC 24200 (/.1)/2)	C	Amends RTC 24308.6(d)(2) making technical amendment fixing
357	88	89	NA	NA	NA	expenses	RTC 24308.6(d)(2)	Same	punctuation.
						Conform to exclude			Annual PTC 24200 C(x)/2) multipata desiral annual cont Cripa
250	0.0	00				additional PPP loan	DTC 24200 C/ \/2\		Amends RTC 24308.6(e)(2) making technical amendment fixing
358	88	89	NA	NA	NA	expenses	RTC 24308.6(e)(2)	Same	punctuation.
						Conform to exclude			A DTC 24200 C(f)/2\
						additional PPP loan	DT0 0 4000 5/0/0)		Amends RTC 24308.6(f)(2) making technical amendment fixing
359	88	89	NA	NA	NA	expenses	RTC 24308.6(f)(2)	Same	punctuation.
						Conform to exclude			
						additional PPP loan	None- New RTC		Amends new RTC 24308.6(g) making technical amendment fixing
360	88	89	NA	NA	NA	expenses	Section	RTC 24308.6(g)	capitalization.
						Conform to exclude			
					IRC 61 -	additional PPP loan			Amends RTC 24308.6(f)(2) to fix a drafting error by striking "116-120" and
361	88	89	89	87	Uncodified	expenses	RTC 24308.6(f)(2)	Same	replacing it with "116-260".
						Conform to exclude			
					IRC 61 -	additional PPP loan	None- New RTC		Adds RTC 24308.6(g), updates conformity to include additional expenses
362	88	89	89	87	Uncodified	expenses	Section	RTC 24308.6(g)	under Paycheck Protection Program Loans.

	An	nendment r	nade/reflec	ted in:					
	v95,	v96,	v97,	v98,			Current	RTC Sect. in	
ID	Sect.	Sect.	Sect.	Sect.	IRC(s) Impacted	Change Summary	RTC Sect.	v95-98	Amendment Description
						Conform to exclude			
					IRC 61 -	additional PPP loan			
363	88	89	89	87	Uncodified	expenses	RTC 24308.6(g)	RTC 24308.6(h)	Amends RTC 24308.6(g) to be RTC24308.6(h).
						Conform to exclude			
						additional PPP loan			
364	88	89	89	87	NA	expenses	RTC 24308.6(h)	RTC 24308.6(i)	Amends RTC 24308.6(h) to be RTC24308.6(i).
						Conform to exclude			
						additional PPP loan			
365	88	89	89	87	NA	expenses	RTC 24308.6(i)	RTC 24308.6(j)	Amends RTC 24308.6(i) to be RTC24308.6(j).
						Conform to exclude			
						additional PPP loan			
366	88	89	89	87	NA	expenses	RTC 24308.6(j)	RTC 24308.6(k)	Amends RTC 24308.6(j) to be RTC24308.6(k).
						Continues nonconformity to			
						federal limitations on			
						interest as a business			Amends RTC 24344(e), continues nonconformity to federal limitations on
367	89	90	90	88	IRC 163(j)	expense	RTC 24344(e)	Same	interest as a business expense.
						Decoupling from federal	None- New RTC		
368	90	91	91	89	IRC 4501	stock buyback tax	Section	RTC 24345.6	Adds RTC 24345.6, decoupling from federal stock buyback tax.
						Decoupling to deduction			
						denial for designated drug	None- New RTC		Adds RTC 24345.7, decoupling to deduction denial for designated drug
369	91	92	92	90	IRC 5000D	excise tax amounts	Section	RTC 24345.7	excise tax amounts.
						Decouples from higher			
						depreciation thresholds			
						relating to luxury	None- New RTC		Amends new RTC 24349.1(d) making a technical amendment striking
370	92	93	NA	NA	NA	automobiles	Section	RTC 24349.1(d)	"Act" and replacing with "Act, 2017."
						Decouples from higher			
						depreciation thresholds			
						relating to luxury	None- New RTC		
371	92	93	93	91	IRC 280F	automobiles	Section	RTC 24349.1(d)	Adds RTC 24349.1(d), decouples from higher depreciation thresholds.
						Continue nonconformity to			
						federal depreciation			
372	93	94	NA	NA	NA	treatment	RTC 24356(d)(1)	Same	Amends RTC 24356(d)(1) making technical amendment fixing punctuation.
						Continue nonconformity to			
						federal depreciation	RTC		Amends RTC 24356(d)(1)(A) making technical amendment fixing
373	93	94	NA	NA	NA	treatment	24356(d)(1)(A)	Same	punctuation.
						Continue nonconformity to			
				Ī	I	federal depreciation	DT0 0 40 = -4 11/11		L DECOMPTED LINE AND A CONTROL OF THE CONTROL OF TH
374	93	94	NA	NA	NA	treatment	RTC 24356(d)(2)	Same	Amends RTC 24356(d)(2) making technical amendment fixing punctuation.

	Ar	mendment i	made/reflec	ted in:							
ID	v95, Sect.	v96, Sect.	v97, Sect.	v98, Sect.	IRC(s) Impacted	Change Summary	Current RTC Sect.	RTC Sect. in v95-98	Amendment Description		
	000.				me(s) impassed	Continue nonconformity to		,,,,,	runenamene beschiption		
						federal depreciation			Amends RTC 24356(b)(5) such that all of IRC 179(c)(2) does not apply,		
375	93	94	94	92	IRC 179(c)(2)	treatment	RTC 24356(b)(5)	Same	where previously only the last sentence of IRC 179(c)(2) did not apply.		
0,0		-	1			Continue nonconformity to	0 2 100 0 (2)(0)	- Janie			
					IRC	federal depreciation			Amends RTC 24356(b)(6), making a technical amendment by changing		
376	93	94	94	92	179(d)(1)(A)(ii)	treatment	RTC 24356(b)(6)	Same	"does" to "shall".		
						Continue nonconformity to					
						federal depreciation			Amends RTC 24356(b)(7), making a technical amendment by changing		
377	93	94	94	92	IRC 179(e)	treatment	RTC 24356(b)(7)	Same	"does" to "shall".		
						Continue nonconformity to					
						federal depreciation	RTC		Amends RTC 24356(d)(2)(A), making a technical amendment by changing		
378	93	94	94	92	IRC 267(c)(4)	treatment	24356(d)(2)(A)	Same	"his or her" to "the individual's".		
						Continue nonconformity to					
						federal depreciation	None- New RTC		Amends new RTC 24356.1(b) making technical amendment correct TCJA		
379	94	95	NA	NA	NA	treatment	Section	RTC 24356.1(b)	year from 2016 to be 2017.		
						Continue nonconformity to			Adds RTC 24356.1(a), which states that the amendments made by PL 114-		
		0.5			100 470	federal depreciation	None- New RTC	270040564/	113 Sect. 124 to IRC 179, relating to the election for expensing certain		
380	94	95	95	93	IRC 179	treatment	Section	RTC 24356.1(a)	depreciable business assets, shall not apply. Adds RTC 24356.1(b), which states the amendments made by PL 115-97		
						Continue nonconformity to	Nama Nam DTC		` "		
381	94	95	95	93	IRC 179	federal depreciation treatment	None- New RTC Section	RTC 24356.1(b)	Sect. 13101 to IRC 179, relating to elections for expense certain depreciable business assets, shall not apply.		
381	94	95	95	93	IKC 179	Technical - Continues	Section	KTC 24356.1(b)	depreciable business assets, shall not apply.		
						nonconformity to			Amends RTC 24357(b)(1)(B), continues nonconformity to enhancements		
						enhancements to federal	RTC		to federal charitable contributions. Revises timing of contribution to the		
382	95	96	96	94	IRC 170(a)(2)(B)	charitable contribution	24357(b)(1)(B)	Same	fourth month.		
302	33	30	30	J-1	INC 170(d)(2)(b)	Chartable contribution	24337 (8)(1)(8)	Sume	Tour at month.		
						Continues nonconformity to					
					IRC	enhancements to federal	None- New RTC		Adds RTC 24358(b)(3), continues nonconformity to enhancements to		
383	96	97	97	95	170(b)(2)(B)(iii)	charitable contribution	Section	RTC 24358(b)(3)	federal charitable contributions. IRC 170(b)(2)(B)(iii) was repealed.		
					IRC 170(b)(2)(D)	Continues nonconformity to					
					(previously IRC	enhancements to federal	None- New RTC		Adds RTC 24358(c), continues nonconformity to enhancements to federal		
384	96	97	97	95	170(b)(2)(C))	charitable contribution	Section	RTC 24358(c)	charitable contributions.		
						Continues nonconformity to					
						enhancements to federal					
385	96	97	97	95	IRC 170(d)(2)	charitable contribution	RTC 24358(c)	RTC 24358(d)	Amends RTC 24358(c) to be RTC24358(d).		

	Ar	mendment i	made/reflect	ted in:					
	v95,	v96,	v97,	v98,			Current	RTC Sect. in	
ID	Sect.	Sect.	Sect.	Sect.	IRC(s) Impacted	Change Summary	RTC Sect.	v95-98	Amendment Description
						Continue nonconformity to			
						federal provisions regarding			
						amortization of research			
						and experimental	None- New RTC		Amends new RTC 24365(d) making a technical amendment striking "Act"
386	97	98	NA	NA	NA	expenditures.	Section	RTC 24365(d)	and replacing with "Act, 2017."
						Continue nonconformity to			
						federal provisions regarding			
						amortization of research			
						and experimental	None- New RTC		Adds RTC 24365(d) to continue nonconformity to federal provisions
387	97	98	98	NA	IRC 172	expenditures.	Section	RTC 24365(d)	regarding amortization of research and experimental expenditures.
						Decouple to federal changes	None- New RTC		Amends RTC 24416(b)(1), making a technical amendment by striking "(2)
388	98	99	99	NA	IRC 172(a)	to NOLs	Section	RTC 24416(b)(1)	and (3)," and inserting: (3) and (4).
									Adds RTC 24416(a)(3), which states the amendments made by PL 115-97
						Decouple to federal changes			Sect. 13302(a)(1)) and PL 116-136 Sect. 2303(a)(1) to IRC 172(a), relating
389	98	99	99	96	IRC 172(a)	to NOLs	Section	RTC 24416(a)(3)	to the deduction allowed, shall not apply.
						Decouple to federal changes			
390	98	99	99	96	IRC 172(b)(2)(C)	to NOLs	Section	RTC 24416(b)(2)	Adds RTC 24416(b)(2) which states IRC 172(b)(2)(C) shall not apply.
				0.5		Decouple to federal changes	DT0 0 4 44 5 (1) (0)	DT0 04445(L)(0)	
391	98	99	99	96	IRC 172	to NOLs	RTC 24416(b)(2)	RTC 24416(b)(3)	Amends RTC 24416(b)(2) to be RTC24416(b)(3).
202	00	00	00	0.0	IDC 172	Decouple to federal changes	DTC 2444 C/L \/2\	DTC 2441C/L\/4\	A
392	98	99	99	96	IRC 172	to NOLs Decouple to federal changes	RTC 24416(b)(3)	RTC 24416(b)(4)	Amends RTC 24416(b)(3) to be RTC24416(b)(4).
393	98	99	99	96	IRC 172	to NOLs	RTC 24416(b)(4)	RTC 24416(b)(5)	Amends RTC 24416(b)(4) to be RTC24416(b)(5).
333	30	33	33	30	INC 172	Decouple to federal changes	NTC 24410(b)(4)	KTC 24410(b)(3)	Afficials free 24410(b)(4) to be freez4410(b)(5).
394	98	99	99	96	IRC 172	to NOLs	RTC 24416(b)(5)	RTC 24416(b)(6)	Amends RTC 24416(b)(5) to be RTC24416(b)(6).
331	30	33	33	30	1110 172	Decouple to federal changes	MTC 2 1 110(b)(3)	1110 2 1 110 (5)(6)	/ Which do N = 2 + 110(b)(b) to be W = 2 + 110(b)(b).
395	98	99	99	96	IRC 172	to NOLs	RTC 24416(b)(6)	RTC 24416(b)(7)	Amends RTC 24416(b)(6) to be RTC24416(b)(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 conform to any changes made to IRC 172(b)(1)(A)(ii) since the last
					IRC	Decouple to federal changes	RTC		specified date of conformity of January 1, 2015(1)(B). This adjustment only
396	98	99	99	96	172(b)(1)(A)(ii)	to NOLs	24416(e)(1)(A)	Same	applies for tys 1987-1999, and not generally.

	Am	endment n	nade/reflect	ed in:					
	v95 <i>,</i>	v96,	v97,	v98,			Current	RTC Sect. in	
ID	Sect.	Sect.	Sect.	Sect.	IRC(s) Impacted	Change Summary	RTC Sect.	v95-98	Amendment Description
					IRC				
					172(b)(1)(A)(ii)(I)				Amends RTC 24416(e)(1)(B) by making a technical amendment, striking "
					(previously IRC	Reference update; decouple			172(b)(1)(A)(ii)" and replacing it with "172(b)(1)(A)(ii)(I)," clarifying that
397	98	99	99	96		Ü	24416(e)(1)(B)	Same	"10 taxable years" is found in "172(b)(1)(A)(ii)(l).
398	98	99	99	96		Decouple to federal changes to NOLs	Section	DTC 2441C/a\/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.
398	98	99	99	96	IRC 172(b)(1)(A)	to NOLS	Section	R1C 24416(e)(1)(C)	to which loss may be carried, shall not apply.
						Decouple to federal changes	None- New RTC		Adds RTC 24416(e)(1)(D), which states IRC 172(b)(1)(D), relating to the
399	98	99	99	96		to NOLs	Section	RTC 24416(e)(1)(D)	special rule for losses arising in 2018, 2019, and 2020, shall not apply.
					IRC 172 and IRC				
					172(j) (previously				Repeals RTC 24416.05, to provide federal changes to net operating losses
400	99	100	100	97	IRC 172(b)(1)(J))	NOL Deadwood Conform to treatment of	RTC 24416.05	None - Repealed	do not apply.
						certain related party			
						amounts paid or accrued in			
						· ·	None- New RTC		Adds RTC 24428 conforming to the deduction rules for related party
401	100	101	101	98	IRC 267A	hybrid entities.	Section	RTC 24428	amounts in hybrid transactions or with hybrid entities.
									·
						Continue nonconformity to			
						federal limitation on			
400	101	102	NI A	N. A	N. A.	deduction by employers of	None- New RTC	DTC 24420	Amends new RTC 24430 making a technical amendment striking "Act"
402	101	102	NA	NA	NA	expenses for fringe benefits	Section	RTC 24430	and replacing with "Act, 2017."
						Continue nonconformity to			
						federal limitation on			
						deduction by employers of	None- New RTC		Adds RTC 24430, to continue nonconformity to the federal limitation on
403	101	102	102	99	IRC 274	expenses for fringe benefits	Section	RTC 24430	deduction by employers of expenses for fringe benefits.
						Continue nonconformity to			
						federal provisions regarding			Adds DTC 24440(b)(2) which states the array describe and a burn 1445 07
						amortization of research and experimental	None- New RTC		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
404	102	103	103	100	IRC 280C(c)	expenditures.	Section	RTC 24440(b)(2)	research activities, shall not apply, except as otherwise provided.
404	102	103	103	100	111C 200C(C)	experialtures.	Jection	1110 24440(0)(2)	research activities, shall not apply, except as otherwise provided.

	Amendment made/reflected in:										
	v95,	v96,	v97,	v98,		1	Current	RTC Sect. in	1		
ID	Sect.	Sect.	Sect.	Sect.	IRC(s) Impacted	Change Summary	RTC Sect.	v95-98	Amendment Description		
					IRC 11(b)						
					(previously IRC	Continue nonconformity to					
					11(b)(1)) and IRC	federal provisions regarding					
					280C(c)(2)(B)	amortization of research			Amends RTC 24440(b)(2) to be RTC 24440(b)(3) and makes technical		
					(previously IRC	and experimental			amendments striking IRC "280C(c)(3)(B)" by replacing it with		
405	102	103	103	100	280C(c)(3)(B))		RTC 24440(b)(2)	RTC 24440(b)(3)	"280C(c)(2)(B)", and strikes IRC "11(b)(1)" and replacing it with "11(b)".		
						Decouples from special rules					
						for transfers to foreign	None- New RTC		Amends new RTC 24454.1 making a technical amendment striking "Act"		
406	103	104	NA	NA	NA	corps.	Section	RTC 24454.1	and replacing with "Act, 2017."		
									Adds RTC 24454.1, decoupling from federal changes to TCJA repeal of the		
									exception recognition of gains for transfers for transfers of certain		
						Decouples from special rules			property to a foreign corporation used in the active conduct of a trade or		
407	400	101	404	4.04	100 267/ \/2\/0\	for transfers to foreign	None- New RTC	DTC 244544	business, pertaining to sales or transfers involving specified 10-percent		
407	103	104	104	101	IRC 367(a)(3)(B)	corps. Continue nonconformity to	Section	RTC 24454.1	owned foreign corporations.		
					IRC	federal depreciation	None- New RTC				
400	104	105	105	102	312(k)(3)(B)(ii)	treatment	Section	RTC 24457	Adds RTC 24457, continues nonconformity to federal depreciation rules.		
408	104	105	105	102	312(K)(3)(B)(II)	Continues nonconformity to	Section	KTC 24457	Adds RTC 24457, continues noncomormity to rederal depreciation rules.		
						federal limitations on					
						interest as a business	None- New RTC		Amends new RTC 24459(c) making a technical amendment striking "Act"		
409	105	106	NA	NA	NA	expense	Section	RTC 24459(c)	and replacing with "Act, 2017."		
103	103	100	147 (1 17 1	147.	Continues nonconformity to	300000	1110 2 1 105(0)	and replacing with rice, 2017.		
						federal limitations on					
						interest as a business					
410	105	106	106	103	IRC 382(n)	expense	RTC 24459	RTC 24459(a)	Amends RTC 24459 to be RTC 24459(a).		
					, ,	Continues nonconformity to			` ,		
						federal limitations on					
						interest as a business	None- New RTC		Adds RTC 24459(b) establishing that IRC 382(d)(3), relating to application		
411	105	106	106	103	IRC 382(d)(3)	expense	Section	RTC 24459(b)	to carryforward of disallowed interest, shall not apply.		
						Continues nonconformity to					
						federal limitations on			Adds RTC 24459(c), establishing that he amendments made by PL 115-97		
						interest as a business	None- New RTC		Sect. 13301(b)(3) to IRC 382(k)(1), relating to loss corporation, shall not		
412	105	106	106	103	IRC 382(k)(1)	expense	Section	RTC 24459(c)	apply.		
									Repeals RTC 24462 to establish that changes made to IRC 355 apply under		
413	106	NA	NA	NA	IRC 355	NOL Deadwood	RTC 24462	None - Repealed	the new specified date of 1/1/2025.		
						Decouples from special rules					
						for transfers to foreign	RTC		Amends RTC 24465(h)(2)(A) makes technical amendment adding a hyphen		
414	107	107	NA	NA	NA	corps.	24465(h)(2)(A)	Same	in "80-percent."		

	Amendment made/reflected in:			ted in:					
	v95,	v96,	v97,	v98,			Current	RTC Sect. in	
ID	Sect.	Sect.	Sect.	Sect.	IRC(s) Impacted	Change Summary	RTC Sect.	v95-98	Amendment Description
						Decouples from special rules			Amends RTC 24465(d), decoupling from federal changes to TCJA repeal of
						for transfers to foreign			the active-trade-or-business exception for nonrecognition of gain to a
415	107	107	107	104	IRC 367(a)(3)(B)	corps.	RTC 24465(d)	Same	foreign corporation.
						Continues nonconformity to			
						federal limitations on	Nama Nam DTC		Add DTC 24471 F. continues manager formation to fordered limitations on
116	108	108	108	105	IDC 201/a\/20\	interest as a business	None- New RTC	RTC 24471.5	Adds RTC 24471.5, continues nonconformity to federal limitations on
416	108	108	108	105	IRC 381(c)(20) IRC 401-409 and	expense	Section	RTC 24471.5	interest as a business expense.
					IRC	Autoconformity to pension			Amends RTC 24601(b), establishing that IRC 430-436 shall automatically
417	109	109	109	106	430-433	plan minimum standards	RTC 24601(b)	Same	apply, except as otherwise provided.
	100	100	100		100 100	prarriem arracaras			apprij encept de etner mee providedi
						Disconnects 451(b) federal	None- New RTC		Adds RTC 24661.4, decoupling from TCJA accelerated recognition for
418	110	110	NA	NA	IRC 451(b)	change for credit card fees	Section	RTC 24661.4	specified credit card fees.
					IRC 451(g)(3)	Disconnects 451(b) federal			Amends RTC 24661.5, makes a technical amendment striking reference to
					(previously IRC	change for credit card fees;			IRC "451(e) " and replacing it with IRC "451(g)" to reflect those IRC
419	111	111	110	107	451(e)(3))	reference update	RTC 24661.5	Same	sections being renumbered.
						Disconnects 451(b) federal			
						change for credit card fees;			Amends RTC 24661.6 making a technical amendment striking "Act" and
420	112	112	NA	NA	NA	reference update	RTC 24661.6	Same	replacing with "Act, 2017."
720	112	112	IVA	IVA	INA	reference apaate	KTC 24001.0	Same	replacing with Act, 2017.
					IRC 451(k)(3)	Disconnects 451(b) federal			
					(previously IRC	change for credit card fees;			Amends RTC 24661.6 to strike reference to IRC "451(i)" and replace with
421	112	112	111	108	451(i))	reference update	RTC 24661.6	Same	IRC "451(k)" to reflect that section being renumbered.
						Decoupling from the repeal			
						of the small life insurance	None- New RTC		Adds RTC 24670, decoupling from the repeal of the small life insurance
422	113	113	112	109	IRC 453B(e)	company deduction.	Section	RTC 24670	company deduction.
						Decouple from special rules			Amends RTC 24673.2(g)(1) making a technical amendment striking "Act"
423	114	114	NA	NA	NA	for long-term contracts.	RTC 24673.2(g)(1)	Same	and replacing with "Act, 2017."
423	114	114	TVA	IVA	IVA	TOT TOTIS-LETTIT COTTLE ACES.	NTC 240/3.2(g)(1)	Jaille	and replacing with Act, 2017.
						Decouple from special rules			Amends RTC 24673.2(g)(2) making a technical amendment striking "Act"
424	114	114	NA	NA	NA	for long-term contracts.	RTC 24673.2(g)(2)	Same	and replacing with "Act, 2017."
						-	.5/, /		
						Decouple from special rules			Amends RTC 24673.2(g)(3)(B) making a technical amendment striking
425	114	114	NA	NA	NA	for long-term contracts.	24673.2(g)(3)(B)	Same	"Act" and replacing with "Act, 2017."

	Amendment made/reflected in:								
	v95,	v96,	v97,	v98,		T	Current	RTC Sect. in	
ID	Sect.	Sect.	Sect.	Sect.	IRC(s) Impacted	Change Summary	RTC Sect.	v95-98	Amendment Description
									Adds RTC 24673.2(h), maintains nonconformity to federal depreciation
					IRC	Decouple from special rules	None- New RTC		provisions relating to Special Rules for long- term contracts relating to
426	114	114	113	110	460(c)(6)(B)(ii)	for long-term contracts.	Section	RTC 24673.2(h)	when income is included in gross income
						Continue nonconformity to	None- New RTC	, ,	Amends new RTC 24721(b) making technical amendment fixing/adding
427	115	115	NA	NA	NA	S-Corp gain exclusion	Section	RTC 24721(b)	quotation marks.
						Continue nonconformity to			
428	115	115	114	111	IRC 481	S-Corp gain exclusion	RTC 24721	RTC 24721(a)	Amends RTC 24721 to be RTC24721(a).
						Continue nonconformity to	None- New RTC		Adds RTC 24721(b), decoupling to adjustments attributable to conversion
429	115	115	114	111	IRC 481(d)	S-Corp gain exclusion	Section	RTC 24721(b)	from S corporation to C corporation.
	Former								Removes new RTC Section 24872(g)) added by SB 711 version 96 to
	Sect.						None- New RTC	None- New RTC	continue nonconformity to IRC 857(b)(6)(A) pertaining to REIT prohibited
430	116	NA	NA	NA	IRC 857(b)(6)(A)	Prohibited Transaction Tax	Section	Section Removed	transactions. Amendment reserved in v95.
	Former								Amends RTC 24872(g) conformity at a reduced percentage of 12.5%
	Sect.								pertaining to prohibited transactions in Real Estate Investment Trusts.
431	116	116	NA	NA	IRC 857(b)(6)(A)		RTC 24872(g)	Same	Amendment reserved in v95.
						Decouple from CARES Act	None- New RTC		
432	116	117	115	NA	IRC 860E(a)(3)(B)	changes to NOLs	Section	RTC 24876(a)	Adds RTC 24876(a) making conforming changes.
						Decouple from CARES Act	None- New RTC		
433	116	117	115	NA	IRC 860E(a)(4)	changes to NOLs	Section	RTC 24876(a\b)	Adds RTC 24876(b) making conforming changes.
									Adds RTC 24990.1, establishing that the amendments made to IRC
						Decouple from federal QSBS	None- New RTC		1202(a)(4), relating to 100 percent exclusion for stock acquired during
434	117	118	116	112	IRC 1202(a)(4)	change	Section	RTC 24990.1	certain periods in 2010 and thereafter, shall not apply.
									Repeals RTC 24990.5(a), which pertained to the now repealed IRC 1201,
435	118	119	117	113	IRC 1201	Corp AMT Deadwood	RTC 24990.5(a)	None - Repealed	relating to alternative tax for corporations
436	118	119	117	113	IRC 1212	Corp AMT Deadwood	RTC 24990.5(b)	RTC 24990.5	Amends RTC 24990.5(b) to be RTC24990.5.
437	118	119	117	113	IRC 1212(a)(1)(A)	Corp AMT Deadwood	RTC 24990.5(b)(1)	RTC 24990.5(a)	Amends RTC 24990.5(b)(1) to be RTC24990.5(a).
438	118	119	117	113	IRC 1212(a)(4)	Corp AMT Deadwood	RTC 24990.5(b)(2)	RTC 24990.5(b)	Amends RTC 24990.5(b)(2) to be RTC24990.5(b).
439	118	119	117	113	IRC 1212(b)-(c)	Corp AMT Deadwood	RTC 24990.5(b)(3)	RTC 24990.5(c)	Amends RTC 24990.5(b)(3) to be RTC24990.5(c).
						Decouples from a federal			
					IRC 1221(a)(3)	provision not treating			
			1		and IRC	certain self-created	None- New RTC		Adds RTC 24990.9, , decoupling from a federal provision not treating
440	119	120	118	114	1231(b)(1)(C)	property as a capital asset	Section	RTC 24990.9	certain self-created property as a capital asset.
441	120	121	119	115	NA	NA	NA	NA	Urgency Clause.