

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).*

SB 711 (McNerney) Appendix: Conformity Chart

Amendment made/reflected 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
1	Former Sect. 1	NA	NA	NA	IRC 42(b)(1)-(3)	Disconnect federal LIHTC change	None- New RTC Section	None- New RTC Section Removed	Removes new RTC Section 12206(c)(5) added by SB 711 version 98 to continue auto-conformity to IRC 42(b)(3) pertaining to LIHTC.
2	Former Sect. 1	1	NA	NA	NA	Disconnect federal LIHTC change	RTC 12206(c)(4)	Same	Amends RTC 12206(c)(4) making a technical amendment changing "through" to "to". Amendment reserved in v95.
3	Former Sect. 1	1	NA	NA	NA	Disconnect federal LIHTC change	RTC 12206(c)(6)(A)(x)	Same	Amends RTC 12206(c)(6)(A)(x) making a technical amendment striking "Act of 2017" and replacing with "Act, 2017." Amendment reserved in v95.
4	Former Sect. 1	1	NA	NA	NA	Disconnect federal LIHTC change	RTC 12206(c)(6)(A)(x)	Same	Amends RTC 12206(c)(6)(A)(x) making a technical amendment striking "Act of 2017" and replacing with "Act, 2017." Amendment reserved in v95.
5	Former Sect. 1	1	NA	NA	NA	Disconnect federal LIHTC change	RTC 12206(g)(1)(B)(ii)	Same	Amends RTC 12206(g)(1)(B)(ii) making a technical amendment adding the word "California" before "Tax Credit Allocation Committee." Amendment 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.
7	Former Sect. 1	1	1	1	IRC 42(b)(3)	Disconnect federal LIHTC change	None- New RTC Section	RTC 12206(c)(5)	Adds RTC 12206(c)(5), establishing that IRC 42(b)(3), relating to minimum credit rate, shall not apply. Amendment reserved in v95.
8	Former Sect. 1	1	1	1	IRC 42	Disconnect federal LIHTC change	RTC 12206(c)(5)	RTC 12206(c)(6)	Amends RTC 12206(c)(5) to be RTC12206(c)(6). Amendment reserved in v95.
9	Former Sect. 1	1	1	1	IRC 42	Disconnect federal LIHTC change	RTC 12206(c)(6)	RTC 12206(c)(7)	Amends RTC 12206(c)(6) to be RTC12206(c)(7). Amendment reserved in 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 change	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.
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.
13	1	2	2	2	NA	Date Change Master Section	None- New RTC Section	RTC 17024.5(a)(1)(Q)	Adds RTC 17024.5(a)(1)(Q), the master conformity section, to change the specified date change conformity to tax years beginning January 1, 2025.

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ID	Amendment made/reflected in:				IRC(s) Impacted	Change Summary	Current RTC Sect.	RTC Sect. in v95-98	Amendment Description
	v95, Sect.	v96, Sect.	v97, Sect.	v98, Sect.					
14	2	3	NA	NA	NA	Decouple from federal increase in Child and Dependent Care Credit	RTC 17052.6(e)(1)	Same	Amends RTC 17052.6(e)(1) making a technical amendment adding the word "their" before "parents."
15	3	4	4	4	IRC 41(c)(4)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	RTC 17052.12	Same	Amends RTC 17052.12 by making two technical amendments clarifying that RTC 17052.12 pertains to exceptions to the IRC 41 credit for increasing research activities, which are allowed against the "net tax", as defined in RTC 17039.
16	3	4	4	4	IRC 41(b)(1)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	RTC 17052.12(f)(1)	Same	Amends RTC 17052.12(f)(1) by making technical amendments clarifying that IRC (41)(b)(1) relates to qualified research expenses. Note Section 81 makes the same amendment at RTC 23609(c).
17	3	4	4	4	IRC 41(b)(3)(C)(ii)(I)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	RTC 17052.12(f)(2)	Same	Amends RTC 17052.12(f)(2) by making technical amendments clarifying that the reference to "Section 501(a)" is specifically made in 41(b)(3)(C)(ii)(I) and relates to a qualified research consortium.
18	3	4	4	4	IRC 41(c)(4)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	RTC 17052.12(g)(1)	RTC 17052.12(g)(1)(A)	Amends RTC 17052.12(g)(1) to be RTC 17052.12(g)(1)(A), decoupling from federal alternative incremental credit beginning in the 2025 taxable year.
19	3	4	4	4	IRC 41(c)(4)(A)(i)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	RTC 17052.12(g)(1)(A)	RTC 17052.12(g)(1)(A)(i)	Amends RTC 17052.12(g)(1)(A) to be RTC17052.12(g)(1)(A)(i).
20	3	4	4	4	IRC 41(c)(4)(A)(ii)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	RTC 17052.12(g)(1)(A)(i)	RTC 17052.12(g)(1)(A)(i)	Amends RTC 17052.12(g)(1)(A)(i) to be RTC17052.12(g)(1)(A)(ii).

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Amendment made/reflected 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
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)(ii)	RTC 17052.12(g)(1)(A)(i)	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)	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.

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Amendment made/reflected 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
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(k)	RTC 17052.12(l)	Amends RTC 17052.12(k) to be RTC17052.12(l).

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	v95, Sect.	v96, Sect.	v97, Sect.	v98, Sect.					
33	3	4	4	4	IRC 41(f)(6)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	RTC 17052.12(l)	RTC 17052.12(m)	Amends RTC 17052.12(l) to be RTC17052.12(m).
34	2	3	3	3	IRC 21	Decouple from federal increase in Child and Dependent Care Credit	RTC 17052.6(a)	RTC 17052.6(a)(1)-(2)	Amends RTC 17052.6(a) to be RTC 17052.6(a)(1)-(2), by making a technical amendment to reflect exceptions made in RTC 17052.6 relating to the Child and Dependent Care Tax Credit at IRC 21.
35	2	3	3	3	IRC 21	Decouple from federal increase in Child and Dependent Care Credit	RTC 17052.6(a)	RTC 17052.6(a)(2)	Amends RTC 17052.6(a) to be RTC17052.6(a)(2).
36	2	3	3	3	IRC 21	Decouple from federal increase in Child and Dependent Care Credit	RTC 17052.6(e)	Same	Amends RTC 17052.6(e), making a technical amendment by changing "his or her" to "their".
37	2	3	3	3	IRC 21	Decouple from federal increase in Child and Dependent Care Credit	RTC 17052.6(e)(1)	Same	Amends RTC 17052.6(e)(1), making a technical amendment by changing "his or her" to "their".
38	2	3	3	3	IRC 21	Decouple from federal increase in Child and Dependent Care Credit	RTC 17052.6(e)(1)	Same	Amends RTC 17052.6(e)(1), making a technical amendment by changing "his or her" to "their".
39	2	3	3	3	IRC 21	Decouple from federal increase in Child and Dependent Care Credit	RTC 17052.6(e)(2)	Same	Amends RTC 17052.6(e)(2), making a technical amendment by changing "his or her" to "their".
40	2	3	3	3	IRC 21	Decouple from federal increase in Child and Dependent Care Credit	RTC 17052.6(f)	None - Repealed	Repeals RTC 17052.6(f). These technical amendments reflect California's conformity to the nonrefundability of the Child and Dependent Care Tax Credit at IRC 21.
41	2	3	3	3	IRC 21	Decouple from federal increase in Child and Dependent Care Credit	RTC 17052.6(g)	None - Repealed	Repeals RTC 17052.6(g), reflecting California's conformity to the nonrefundability of the Child and Dependent Care Tax Credit at IRC 21.
42	2	3	3	3	IRC 21(g)	Decouple from federal increase in Child and Dependent Care Credit	None- New RTC Section	RTC 17052.6(f)	Adds RTC 17052.6(f), establishing that the special rules pertaining to the Refundability and Enhancement of Child and Dependent Care Tax Credit at IRC 21 in PL 117-2 at Sect. 9631(a) shall not apply.
43	4	5	NA	NA	NA	Decouple from federal changes to NOL and AMT	RTC 17053.91	Same	Amends RTC 17053.91 striking "follows" with "otherwise provided in this section."
44	4	5	NA	NA	NA	Decouple from federal changes to NOL and AMT	None- New RTC Section	RTC 17053.91(b)(3)(C)	Adds a new RTC 17053.91(b)(3)(C) to reflect current state law, as RTC 17053.91 was amended by SB 132 (the 2025 tax trailer bill).

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	v95, Sect.	v96, Sect.	v97, Sect.	v98, Sect.					
45	4	5	5	5	IRC 47	Decouple from changes to rehabilitation credit.	RTC 17053.91	Same	Amends RTC 17053.91 changing "following" to "otherwise provided in this section"
46	4	5	5	5	IRC 47(a)	Decouple from changes to rehabilitation credit.	RTC 17053.91(a)(1)	Same	Amends RTC 17053.91(a)(1) by modifies state law to reflect terminology used in IRC 47(a)
47	4	5	5	5	IRC 47(c)(2)(B)(iv)	Decouple from changes to rehabilitation credit.	None- New RTC Section	RTC 17053.91(b)(3)(C)	Adds RTC 17053.91(b)(3)(C) to disconnect Secretary of Treasury authority to designate qualified buildings does not apply to California's credit.
48	4	5	NA	NA	NA	Decouple from changes to rehabilitation credit.	RTC 17053.91(a)(1)	Same	Amends RTC 17053.92(a)(1) by rephrasing the section for clarity of understanding.
49	4	5	NA	NA	NA	Decouple from changes to rehabilitation credit.	RTC 17053.91(a)(2)(B)	Same	Amends RTC 17053.91(a)(2)(B) by removing the dash in "lower-income."
50	Former Sect. 6	NA	NA	NA	IRC 42(b)(1)-(3)	Disconnect federal LIHTC change	None- New RTC Section	None- New RTC Section Removed	Removes new RTC Section 17058(c)(6) added by SB 711 version 98 to continue auto-conformity to IRC 42(b)(3). Amendment reserved in v95.
51	Former Sect. 6	6	NA	NA	NA	Disconnect federal LIHTC change	RTC 17058(c)(5)	Same	Amends RTC 17058(c)(5) making a technical amendment changing "through" to "to". Amendment reserved in v95.
52	Former Sect. 6	6	NA	NA	NA	Disconnect federal LIHTC change	RTC 17058(c)(7)(A)(x)	Same	Amends RTC 17058(c)(7)(A)(x) making a technical amendment striking "Act of 2017" and replacing with "Act, 2017." Amendment reserved in v95.
53	Former Sect. 6	6	NA	NA	NA	Disconnect federal LIHTC change	RTC 17058(c)(7)(A)(x)	Same	Amends RTC 17058(c)(7)(A)(x) making a technical amendment striking "Act of 2017" and replacing with "Act, 2017." Amendment reserved in v95.
54	Former Sect. 6	6	NA	NA	NA	Disconnect federal LIHTC change	17058(g)(1)(B)(ii)	Same	Amends RTC 17058(g)(1)(B)(ii) making a technical amendment adding the word "California" before "Tax Credit Allocation Committee." Amendment reserved in v95.
55	Former Sect. 6	6	6	6	IRC 42(b)(2)	Disconnect federal LIHTC change	RTC 17058(c)(2)(A)	Same	Amends RTC 17058(c)(2)(A) by striking "temporary" in "temporary minimum credit rate for nonfederally subsidized new buildings" to reflect the credit rate being made permanent.
56	Former Sect. 6	6	6	6	IRC 42(b)(3)	Disconnect federal LIHTC change	None- New RTC Section	RTC 17058(c)(6)	Adds RTC 17058(c)(6), establishing that IRC 42(b)(3), relating to minimum credit rate, shall not apply.
57	Former Sect. 6	6	6	6	IRC 42	Disconnect federal LIHTC change	RTC 17058(c)(6)	RTC 17058(c)(7)	Amends RTC 17058(c)(6) to be RTC17058(c)(7).
58	Former Sect. 6	6	6	6	IRC 42	Disconnect federal LIHTC change	RTC 17058(c)(7)	RTC 17058(c)(8)	Amends RTC 17058(c)(7) to be RTC17058(c)(8).
59	Former Sect. 6	6	6	6	IRC 42(i)(4)	Disconnect federal LIHTC change	RTC 17058(g)(1)(B)(i)	Same	Amends RTC 17058(g)(1)(B)(i) by making a technical amendment striking "newly constructed buildings" and replacing it with "new building," as IRC 42(i)(4) has always read "new building".

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	v95, Sect.	v96, Sect.	v97, Sect.	v98, Sect.					
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.	RTC 17062(c)(3)	RTC 17062(c)(2)	Amends RTC 17062(c)(3) to be RTC17062(c)(2).
63	5	7	7	7	IRC 57(a)(5)	Technical - Items of tax preference.	RTC 17062(d)	Same	Amends RTC 17062(d), making a technical amendment by changing "do" to "shall".
64	5	7	7	7	IRC 59(a)	Technical - Other definitions and special rules.	RTC 17062(e)	Same	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.
67	7	9	9	9	IRC 56	Deadwood	RTC 17062.3	None - Repealed	Repeals RTC 17062.3, added by Sect. 5 of Chapter 34 of the Statutes of 2002, which established that amendments made to IRC 56 by Sect. 4(1) of PL 106-519 shall not apply.
68	8	10	10	10	IRC 56	Deadwood	RTC 17062.3	None - Repealed	Repeals RTC 17062.3, making a conforming change.
69	9	11	11	11	IRC 56A	Decouple from federal Corp Min Tax.	None- New RTC Section	RTC 17062.3	Adds RTC 17062.3, establishing IRC 56A, which enacts a corporate minimum book tax, does not apply.
70	10	12	12	12	IRC 53(e)	Terminology update	RTC 17063(d)	Same	Amends RTC 17063(d), making a conforming change.
71	11	13	NA	NA	NA	Technical	RTC 17076(b)	Same	Amends RTC 17076(b) by adding "the" before "taxpayer."
72	11	13	13	NA	IRC 67(g)	Continue nonconformity to federal limits on miscellaneous itemized deductions	None- New RTC Section	RTC 17076(c)	Amends new RTC 17076(c), making a technical amendment striking "inclusive".

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

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	v95, Sect.	v96, Sect.	v97, Sect.	v98, Sect.					
88	17	18	18	17	IRC 265	Conform to exclude additional PPP loan expenses	None- New RTC Section	RTC 17131.8(g)	Adds RTC 17131.8(g), updates conformity to include additional expenses under Paycheck Protection Program Loans.
89	17	18	18	17	IRC 61	Conform to exclude additional PPP loan expenses	RTC 17131.8(g)	RTC 17131.8(h)	Amends RTC 17131.8(g) to be RTC17131.8(h).
90	17	18	18	17	IRC 61	Conform to exclude additional PPP loan expenses	RTC 17131.8(h)	RTC 17131.8(i)	Amends RTC 17131.8(h) to be RTC17131.8(i).
91	17	18	18	17	IRC 61	Conform to exclude additional PPP loan expenses	RTC 17131.8(i)	RTC 17131.8(j)	Amends RTC 17131.8(i) to be RTC17131.8(j).
92	17	18	18	17	IRC 61	Conform to exclude additional PPP loan expenses	RTC 17131.8(j)	RTC 17131.8(k)	Amends RTC 17131.8(j) to be RTC17131.8(k).
93	18	19	19	18	IRC 139(b)	Decouple from FDTRA	None- New RTC Section	RTC 17131.11	Adds RTC 17131.11, decouples from Federal Disaster Relief Act East Palestine disaster relief payment provisions.
94	19	20	NA	NA	NA	Decouple from tax-free 529 to IRA rollovers	RTC 17140(f)(1)	Same	Amends RTC 17140(f)(1) making a technical amendment striking "Act" and replacing with "Act, 2017."
95	19	20	NA	NA	NA	Decouple from tax-free 529 to IRA rollovers	RTC 17140(f)(2)(A)	Same	Amends RTC 17140(f)(2)(A) making a technical amendment striking "Act" and replacing with "Act, 2017."
96	19	20	NA	NA	NA	Decouple from tax-free 529 to IRA rollovers	RTC 17140(f)(2)(B)	Same	Amends RTC 17140(f)(2)(B) making a technical amendment striking "Act" and replacing with "Act, 2017."
97	19	20	NA	NA	NA	Decouple from tax-free 529 to IRA rollovers	RTC 17140(f)(2)(C)	Same	Amends RTC 17140(f)(2)(C) making a technical amendment striking "Act" and replacing with "Act, 2017."
98	19	20	NA	NA	NA	Decouple from tax-free 529 to IRA rollovers	RTC 17140(f)(2)(C)	Same	Amends RTC 17140(f)(2)(C) making a technical amendment striking "Act" and replacing with "Act, 2017."
99	19	20	20	19	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(h)(1)-(3)	Adds RTC 17140(h)(1)-(3), decouples from special rollovers to Roth IRAs from long-term qualified tuition programs and makes conforming changes.
100	20	21	NA	NA	NA	Decouple from tax-free 529 to IRA rollovers	RTC 17140.3(d)(1)	Same	Amends RTC 17140.3(d)(1) making a technical amendment striking "Act" and replacing with "Act, 2017."
101	20	21	NA	NA	NA	Decouple from tax-free 529 to IRA rollovers	RTC 17140.3(d)(2)(A)	Same	Amends RTC 17140.3(d)(2)(A) making a technical amendment striking "Act" and replacing with "Act, 2017."
102	20	21	NA	NA	NA	Decouple from tax-free 529 to IRA rollovers	RTC 17140.3(d)(2)(B)	Same	Amends RTC 17140.3(d)(2)(B) making a technical amendment striking "Act" and replacing with "Act, 2017."

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ID	Amendment made/reflected in:				IRC(s) Impacted	Change Summary	Current RTC Sect.	RTC Sect. in v95-98	Amendment Description
	v95, Sect.	v96, Sect.	v97, Sect.	v98, Sect.					
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	21	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.

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ID	Amendment made/reflected in:				IRC(s) Impacted	Change Summary	Current RTC Sect.	RTC Sect. in v95-98	Amendment Description
	v95, Sect.	v96, Sect.	v97, Sect.	v98, Sect.					
112	21	22	22	21	IRC 108	Continues California's modified conformity to QPRI exclusions; decouples from federal extension.	RTC 17144.5(e)	Same	Amends RTC 17144.5(e), making a technical amendment by changing "his or her" to "their".
113	22	23	23	22	IRC 132(f)(8)	Decouples from federal suspension of qualified bicycle commuting reimbursement exclusion	None- New RTC Section	RTC 17149.1	Adds RTC 17149.1, decouples from federal suspension of qualified bicycle commuting reimbursement exclusion.
114	23	24	24	NA	IRC 132(g)(2)	Decouples from elimination of federal moving expense deduction	None- New RTC Section	RTC 17149.2	Amends new RTC 17149.2, making a technical amendment striking "inclusive".
115	23	24	24	23	IRC 132(g)(2)	Decouples from elimination of federal moving expense deduction	None- New RTC Section	RTC 17149.2	Adds RTC 17149.2, decouples from moving expense reimbursement suspension.
116	24	25	25	NA	IRC 139C	Conform to exclusion for certain disability-related first responder retirement payments.	None- New RTC Section	RTC 17156.2	Adds RTC 17156.2 to conform to disability-related first responder retirement payments.
117	25	26	26	24	IRC Uncodified	Decouples from exclusion from gross income of certain coal power grants to non-corporate taxpayers	None- New RTC Section	RTC 17158.4	Adds RTC 17158.4, decouples from exclusion from gross income of certain coal power grants to non-corporate taxpayers.
118	26	27	27	25	IRC 61	Decouple from FDTRA	None- New RTC Section	RTC 17158.5	Adds RTC 17158.5, decouples from Federal Disaster Relief Act exclusion from gross income for compensation for losses or damages resulting from certain wildfires
119	27	28	NA	NA	NA	Multiple	None- New RTC Section	RTC 17201.1(c)	Amends new RTC 17201.1(c) making a technical amendment striking "Act" and replacing with "Act, 2017."
120	27	28	NA	NA	NA	Multiple	None- New RTC Section	RTC 17201.1(d)	Amends new RTC 17201.1(d) making a technical amendment striking "Act" and replacing with "Act, 2017."
121	27	28	28	NA	IRC 217(k)	Multiple	None- New RTC Section	RTC 17201.1(b)	Adds RTC 17201.1(b), decouples from moving expense reimbursement suspension.
122	27	28	28	26	IRC 174	Multiple	None- New RTC Section	RTC 17201.1(a)	Adds RTC 17201.1(a), to continue nonconformity to federal provisions regarding amortization of research and experimental expenditures.

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

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ID	Amendment made/reflected in:				IRC(s) Impacted	Change Summary	Current RTC Sect.	RTC Sect. in v95-98	Amendment Description
	v95, Sect.	v96, Sect.	v97, Sect.	v98, Sect.					
136	33	33	33	NA	IRC 164(b)(6)	Continues nonconformity on deduction limitation for state and local taxes	None- New RTC Section	RTC 17220(c)	Amends new RTC 17220(c), making a technical amendment striking "inclusive".
137	33	33	33	31	IRC 164(b)(6)	Continues nonconformity on deduction limitation for state and local taxes	None- New RTC Section	RTC 17220(c)	Adds RTC 17220(c), continues nonconformity on deduction limitation for state and local taxes.
138	33	33	33	31	IRC 164(c)	Continues nonconformity on deduction limitation for state and local taxes	RTC 17220(c)	RTC 17220(d)	Amends RTC 17220(c) to be RTC17220(d).
139	34	34	34	NA	IRC 163(h)(3)(F)	Continues nonconformity for federal limitations on mortgage interest deduction	None- New RTC Section	RTC 17225(b)	Amends new RTC 17225(b), making a technical amendment striking "inclusive".
140	34	34	34	32	IRC 163(a)	Continues nonconformity for federal limitations on mortgage interest deduction	RTC 17225	RTC 17225(a)	Amends RTC 17225 to be RTC17225(a).
141	34	34	34	32	IRC 163(h)(3)(F)	Continues nonconformity for federal limitations on mortgage interest deduction	None- New RTC Section	RTC 17225(b)	Adds RTC 17225(b), continues nonconformity for federal limitations on mortgage interest deduction.
142	35	35	35	33	IRC 213(a)	Decouple from unreimbursed medical expense deduction limit	RTC 17241(a)	RTC 17241	Amends RTC 17241(a) to be RTC 17241, and continues California's lower floor of 7.5 percent instead of the federal 10 percent for unreimbursed medical expense deduction for years before 2021.
143	35	35	35	33	IRC 213(f)	Decouple from unreimbursed medical expense deduction limit; deadwood	RTC 17241(b)	None - Repealed	Repeals RTC 17241(b), which established that IRC 213(f), relating to special rule for 2013, 2014, 2015, and 2016, shall not apply. IRC was repealed by PL 116-260, Sect. 101, which also made the 7.5 % AGI floor permanent by rewriting § 213(a).
144	36	NA	NA	NA	IRC 168(k)	Continue nonconformity to federal depreciation treatment	RTC 17250(a)(4)	Same	Amends RTC 17250(a)(4) making a technical amendment.
145	36	NA	NA	NA	IRC 168(b)(3)(G) and IRC 168(e)(6)	Continue nonconformity to federal depreciation treatment	RTC 17250(a)(6)	Same	Amends RTC 17250(a)(6), making a technical amendment, a clean-up related to a conforming amendment for IRC 168.
146	36	36	NA	NA	NA	Continue nonconformity to federal depreciation treatment	None- New RTC Section	RTC 17250(a)(7)(B)	Amends new RTC 17250(a)(7)(A) making a technical amendment striking "Act" and replacing with "Act, 2017."

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Amendment made/reflected 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
147	36	36	36	34	IRC 168(b)(3)(G)-(H)	Continue nonconformity to federal depreciation treatment	RTC 17250(a)(5)	None - Repealed	Repeals RTC 17250(a)(5), which established IRC 168(b)(3)(G)-(H) shall not apply. These IRC sections were repealed by PL 115-97, Section 13204(a).
148	36	36	36	34	IRC 168(e)(3)(E)(iv)-(v) and IRC 168(e)(3)(E)(ix)	Continue nonconformity to federal depreciation treatment	RTC 17250(a)(6)	None - Repealed	Repeals RTC 17250(a)(6), continues nonconformity to federal depreciation rules.
149	36	36	36	34	IRC 168(e)(3)(E)(vii)	Continue nonconformity to federal depreciation treatment	None- New RTC Section	RTC 17250(a)(5)	Adds RTC 17250(a)(5), continues nonconformity to federal depreciation rules.
150	36	36	36	34	IRC 168(b) and IRC 168(e)	Continue nonconformity to federal depreciation treatment	RTC 17250(a)(6)	RTC 17250(a)(7)	Amends RTC 17250(a)(6) to be RTC 17250(a)(7), and continues nonconformity to federal depreciation rules.
151	36	36	36	34	IRC 168(g)(1)(F)-(G)	Continue nonconformity to federal depreciation treatment	None- New RTC Section	RTC 17250(a)(7)(A)	Adds RTC 17250(a)(7)(A), continues nonconformity to federal depreciation rules.
152	36	36	36	34	IRC 168(g)(2)(C) and IRC 168(g)(3)(B)	Continue nonconformity to federal depreciation treatment	None- New RTC Section	RTC 17250(a)(7)(B)	Adds RTC 17250(a)(7)(B), continues nonconformity to federal depreciation rules.
153	36	36	36	34	IRC 168(g)(8)	Continue nonconformity to federal depreciation treatment	None- New RTC Section	RTC 17250(a)(7)(C)	Adds RTC 17250(a)(7)(C), continues nonconformity to federal depreciation rules.
154	36	36	36	34	IRC 168(l)	Continue nonconformity to federal depreciation treatment	RTC 17250(a)(8)	Same	Amends RTC 17250(a)(8), updating the relating to clause title.
155	36	36	36	34	IRC 168(n)	Continue nonconformity to federal depreciation treatment	RTC 17250(a)(10)	None - Repealed	Repeals RTC 17250(a)(10), which states IRC 168(n), relating to special allowance for qualified disaster assistance property, shall not apply as this section of the IRC was repealed by PL 115-141, Sect. 401(b)(13)(A).
156	36	36	36	34	IRC 168(i)(15)(D)	Continue nonconformity to federal depreciation treatment	RTC 17250(a)(11)	RTC 17250(a)(10)	Amends RTC 17250(a)(11) to be RTC 17250(a)(10), and continues nonconformity to federal depreciation rules.
157	36	36	36	34	IRC 168(e)(3)(B)(vii)-(viii)	Continue nonconformity to federal depreciation treatment	RTC 17250(a)(12)	RTC 17250(a)(11)	Amends RTC 17250(a)(12) to be RTC 17250(a)(11), continues nonconformity to federal depreciation rules.
158	37	37	37	35	IRC 170(b)(1)(A)(ix)	Continues nonconformity to enhancements to federal charitable contributions	None- New RTC Section	RTC 17250.1(a)	Adds RTC 17250.1(a), continues nonconformity to enhancements to federal charitable contributions.

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ID	Amendment made/reflected in:				IRC(s) Impacted	Change Summary	Current RTC Sect.	RTC Sect. in v95-98	Amendment Description
	v95, Sect.	v96, Sect.	v97, Sect.	v98, Sect.					
159	37	37	37	35	IRC 170(b)(1)(G)	Continues nonconformity to enhancements to federal charitable contributions	None- New RTC Section	RTC 17250.1(b)	Adds RTC 17250.1(b), continues nonconformity to enhancements to federal charitable contributions.
160	37	37	37	35	IRC 170(b)(1)(E)(vi)	Continues nonconformity to enhancements to federal charitable contributions	None- New RTC Section	RTC 17250.1(c)	Adds RTC 17250.1(c), continues nonconformity to enhancements to federal charitable contributions.
161	38	38	38	36	IRC 170(p)	Continues nonconformity to enhancements to federal charitable contributions	None- New RTC Section	RTC 17250.2	Adds RTC 17250.2, continues nonconformity to enhancements to federal charitable contributions.
162	39	39	NA	NA	NA	Continue nonconformity to federal depreciation treatment	None- New RTC Section	RTC 17255(h)	Amends new RTC 17255(h) making technical amended to correcting TCJA year from "2016" to "2017."
163	39	39	39	37	IRC 179(c)(2)	Continue nonconformity to federal depreciation treatment	RTC 17255(d)	Same	Amends RTC 17255(d), continues nonconformity to federal depreciation rules.
164	39	39	39	37	IRC 179(e)	Continue nonconformity to federal depreciation treatment	RTC 17255(f)	Same	Amends RTC 17255(f), making a technical amendment by changing "does" to "shall".
165	39	39	39	37	IRC 179	Continue nonconformity to federal depreciation treatment	None- New RTC Section	RTC 17255(g)	Adds RTC 17255(g), continues nonconformity to federal depreciation rules.
166	39	39	39	37	IRC 179	Continue nonconformity to federal depreciation treatment	None- New RTC Section	RTC 17255(h)	Adds RTC 17255(h), continues nonconformity to federal depreciation rules.
167	40	40	NA	NA	NA	Continues nonconformity to federal amortization of research and experimental expenditures	RTC 17270(c)	RTC 17270(d)	Amends new RTC 17270(d) making technical amendment striking "of this code."
168	40	40	40	38	IRC 280C(c)	Continues nonconformity to federal amortization of research and experimental expenditures	None- New RTC Section	RTC 17270(c)	Adds RTC 17270(c), continues nonconformity to federal provisions regarding amortization of research and experimental expenditures.

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ID	Amendment made/reflected in:				IRC(s) Impacted	Change Summary	Current RTC Sect.	RTC Sect. in v95-98	Amendment Description
	v95, Sect.	v96, Sect.	v97, Sect.	v98, Sect.					
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."
177	43	43	43	NA	NA	Decouple to federal changes to NOLs	None- Amends New RTC Section	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).
178	43	43	43	41	IRC 172(a)	Decouple to federal changes to NOLs	None- New RTC Section	RTC 17276(a)(3)	Adds RTC 17276(a)(3), providing that federal changes to net operating losses do not apply.
179	43	43	43	41	IRC 172(b)(2)(C)	Decouple to federal changes to NOLs	None- New RTC Section	RTC 17276(b)(2)	Adds RTC 17276(b)(2), providing that federal changes to net operating losses do not apply.

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ID	Amendment made/reflected in:				IRC(s) Impacted	Change Summary	Current RTC Sect.	RTC Sect. in v95-98	Amendment Description
	v95, Sect.	v96, Sect.	v97, Sect.	v98, Sect.					
180	43	43	43	41	IRC 172	Decouple to federal changes to NOLs	RTC 17276(b)(2)	RTC 17276(b)(3)	Amends RTC 17276(b)(2) to be RTC17276(b)(3).
181	43	43	43	41	IRC 172	Decouple to federal changes to NOLs	RTC 17276(b)(3)	RTC 17276(b)(4)	Amends RTC 17276(b)(3) to be RTC17276(b)(4).
182	43	43	43	41	IRC 172	Decouple to federal changes to NOLs	RTC 17276(b)(4)	RTC 17276(b)(5)	Amends RTC 17276(b)(4) to be RTC17276(b)(5).
183	43	43	43	41	IRC 172	Decouple to federal changes to NOLs	RTC 17276(b)(5)	RTC 17276(b)(6)	Amends RTC 17276(b)(5) to be RTC17276(b)(6).
184	43	43	43	41	IRC 172	Decouple to federal changes to NOLs	RTC 17276(b)(6)	RTC 17276(b)(7)	Amends RTC 17276(b)(6) to be RTC17276(b)(7).
185	43	43	43	41	IRC 172(b)(1)(A)(ii)	Decouple to federal changes to NOLs	RTC 17276(d)(1)(A)	Same	Amends RTC 17276(d)(1)(A), providing that federal changes to net operating losses do not apply.
186	43	43	43	41	IRC 172(b)(1)(A)(ii)	Decouple to federal changes to NOLs	RTC 17276(d)(1)(B)	Same	Amends RTC 17276(d)(1)(B), provides that the federal changes to net operating losses do not apply.
187	43	43	43	41	IRC 172(b)(1)(A)	Decouple to federal changes to NOLs	None- New RTC Section	RTC 17276(d)(1)(C)	Adds RTC 17276(d)(1)(C), providing that federal changes to net operating losses do not apply.
188	43	43	43	41	IRC 172(b)(1)(D)	Decouple to federal changes to NOLs	None- New RTC Section	RTC 17276(d)(1)(D)	Adds RTC 17276(d)(1)(D), providing that federal changes to net operating losses do not apply.
189	44	44	44	42	IRC 172 and IRC 172(j) (previously IRC 172(b)(1)(J))	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.
190	45	NA	NA	NA	IRC 215	Conform to federal changes to alimony treatment	RTC 17302(a)	Same	Amends RTC 17302(a) to continue state conformity to IRC 215 pertaining 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	Conform to federal changes to alimony treatment	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.

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ID	Amendment made/reflected in:				IRC(s) Impacted	Change Summary	Current RTC Sect.	RTC Sect. in v95-98	Amendment Description
	v95, Sect.	v96, Sect.	v97, Sect.	v98, Sect.					
196	47	47	47	45	IRC 381(c)(20)	Continues nonconformity to federal limitations on interest as a business expense	None- New RTC Section	RTC 17322.5	Adds RTC 17322.5, continues nonconformity to federal limitations on interest as a business expense.
197	48	48	NA	NA	NA	Continues nonconformity to federal limitations on interest as a business expense	None- New RTC Section	RTC 17323(c)	Amends new RTC 17323(c) making a technical amendment striking "Act" and replacing with "Act, 2017."
198	48	48	48	46	IRC 382(n)	Continues nonconformity to federal limitations on interest as a business expense	RTC 17323	RTC 17323(a)	Amends RTC 17323 to be RTC 17323(a).
199	48	48	48	46	IRC 382(d)(3)	Continues nonconformity to federal limitations on interest as a business expense	None- New RTC Section	RTC 17323(b)	Adds RTC 17323(b), continues nonconformity to federal limitations on interest as a business expense.
200	48	48	48	46	IRC 382(k)(1)	Continues nonconformity to federal limitations on interest as a business expense	None- New RTC Section	RTC 17323(c)	Adds RTC 17323(c), continues nonconformity to federal limitations on interest as a business expense.
201	49	49	49	47	IRC 312(k)(3)(B)(ii)	Continue nonconformity to federal depreciation treatment	None- New RTC Section	RTC 17324	Adds RTC 17324, continues nonconformity to federal depreciation rules.
202	50	50	50	48	IRC 402(g), IRC 402(g)(3), and IRC 414(v)	Decouple from tax-free 529 to IRA rollovers	RTC 17501(c)	Same	Amends RTC 17501(c), limits elective deferrals to 2010 amounts for years beginning before 2025.
203	50	50	50	48	IRC 402(g), IRC 402(g)(3), and IRC 414(v)	Decouple from tax-free 529 to IRA rollovers	RTC 17501(d)	Same	Amends RTC 17501(d), increasing the basis for deferrals not allowed before 2025.
204	50	50	50	48	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 17501(f)(1)-(3)	Adds RTC 17501(f)(1)-(3), decoupling from special rollovers to Roth IRAs from long-term qualified tuition programs and makes conforming changes.
205	51	51	51	49	IRC 219(b)(5)(C), IRC 414(v), IRC 414(v)(2)	Conform to IRA catch up contributions	None- New RTC Section	RTC 17501.8(a)	Adds RTC 17501.8(a), conforms to changes made by the Consolidated Appropriations Act to contribution catch-up limits to IRAs.
206	51	51	51	49	IRC 219(b)(5)(C)	Conform to IRA catch up contributions	None- New RTC Section	RTC 17501.8(a)(1)	Adds RTC 17501.8(a)(1), conforms to changes made by the Consolidated Appropriations Act to contribution catch-up limits to IRAs

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ID	Amendment made/reflected in:				IRC(s) Impacted	Change Summary	Current RTC Sect.	RTC Sect. in v95-98	Amendment Description
	v95, Sect.	v96, Sect.	v97, Sect.	v98, Sect.					
207	51	51	51	49	IRC 414(v)	Conform to IRA catch up contributions	None- New RTC Section	RTC 17501.8(a)(2)	Adds RTC 17501.8(a)(2), conforms to changes made by the Consolidated Appropriations Act to contribution catch-up limits to IRAs.
208	51	51	51	49	IRC 414(v)(2)	Conform to IRA catch up contributions	None- New RTC Section	RTC 17501.8(a)(3)	Adds RTC 17501.8(a)(3), conforms to changes made by the Consolidated Appropriations Act to contribution catch-up limits for Simple Plans.
209	51	51	51	49	IRC 219(b)(5)(C), IRC 414(v), and IRC 414(v)(2)	Conform to IRA catch up contributions	None- New RTC Section	RTC 17501.8(b)(1)-(2)	Adds RTC 17501.8(b)(1)-(2), makes Section 41 findings and declarations for the deductions in RTC 17501.8(a).
210	52	52	NA	NA	IRC 451(b)	Disconnects 451(b) federal change for credit card fees	None- New RTC Section	RTC 17551(c)	Adds RTC 17551(c), decoupling from TCJA accelerated recognition for specified credit card fees.
211	52	52	NA	NA	NA	Disconnects 451(b) federal change for credit card fees	RTC 17551(c)	RTC 17551(d)	Amends RTC 17551(c) by renumbering it to be RTC 17551(d).
212	52	52	NA	NA	NA	Disconnects 451(b) federal change for credit card fees	RTC 17551(d)	RTC 17551(e)	Amends RTC 17551(d) by renumbering it to be RTC 17551(e).
213	52	52	NA	NA	NA	Disconnects 451(b) federal change for credit card fees	RTC 17551(e)	RTC 17551(f)	Amends RTC 17551(e) by renumbering it to be RTC 17551(f).
214	52	52	NA	NA	NA	Disconnects 451(b) federal change for credit card fees	RTC 17551(f)	RTC 17551(g)	Amends RTC 17551(f) by renumbering it to be RTC 17551(g).
215	52	52	NA	NA	NA	Disconnects 451(b) federal change for credit card fees	RTC 17551(g)	RTC 17551(h)	Amends RTC 17551(g) by renumbering it to be RTC 17551(h).
216	52	52	52	50	IRC 451(k)(3) (previously IRC 451(i))	Disconnects 451(b) federal change for credit card fees; reference update	RTC 17551(f)	Same	Amends RTC 17551(f) to strike reference to "451(i)" and replace with "451(k)" to reflect that section being renumbered.
217	53	53	53	51	IRC 451(g)(3) (previously IRC 451(e)(3))	Disconnects 451(b) federal change for credit card fees; reference update	RTC 17559(a)	Same	Amends RTC 17559(a), makes a technical amendment striking reference to "451(e) " and replacing it with "451(g)" to reflect that section being renumbered.
218	54	54	NA	NA	NA	Continue current modified conformity for noncorporate business losses	RTC 17559(b)(1)	Same	Amends RTC 17559(b)(1) making a technical amendment striking "Act" and replacing with "Act, 2017."

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ID	Amendment made/reflected in:				IRC(s) Impacted	Change Summary	Current RTC Sect.	RTC Sect. in v95-98	Amendment Description
	v95, Sect.	v96, Sect.	v97, Sect.	v98, Sect.					
219	54	54	NA	NA	NA	Continue current modified conformity for noncorporate business losses	RTC 17559(b)(2)	Same	Amends RTC 17559(b)(2) making a technical amendment striking "Act" and replacing with "Act, 2017."
220	54	54	NA	NA	NA	Continue current modified conformity for noncorporate business losses	RTC 17559(b)(3)	Same	Amends RTC 17559(b)(3) making a technical amendment striking "Act" and replacing with "Act, 2017."
221	54	54	NA	NA	NA	Continue current modified conformity for noncorporate business losses	RTC 17559(b)(4)	Same	Amends RTC 17559(b)(4) making a technical amendment striking "Act" and replacing with "Act, 2017."
222	54	54	NA	NA	NA	Continue current modified conformity for noncorporate business losses	RTC 17559(b)(4)	Same	Amends RTC 17559(b)(4) making a technical amendment fixing quotation marks to single quotation marks.
223	54	54	NA	NA	NA	Continue current modified conformity for noncorporate business losses	RTC 17559(b)(5)	Same	Amends RTC 17559(b)(5) making a technical amendment striking "Act" and replacing with "Act, 2017."
224	54	54	NA	NA	NA	Continue current modified conformity for noncorporate business losses	RTC 17559(b)(5)	Same	Amends RTC 17559(b)(5) making a technical amendment fixing period placement to inside quotation marks.
225	54	54	NA	NA	NA	Continue current modified conformity for noncorporate business losses	RTC 17559(b)(6)	Same	Amends RTC 17559(b)(6) making a technical amendment striking "Act" and replacing with "Act, 2017."
226	54	54	54	52	IRC 461(l)	Continue current modified conformity for noncorporate business losses	None- New RTC Section	RTC 17560.5(c)	Adds RTC 17560.5(c), maintains California's current modified conformity on noncorporate losses.
227	54	54	54	52	IRC 461(l)(1)	Continue current modified conformity for noncorporate business losses	None- New RTC Section	RTC 17560.5(d)	Adds RTC 17560.5(d), maintains California's current modified conformity on noncorporate losses.
228	54	54	54	52	IRC 461(l)(1)	Continue current modified conformity for noncorporate business losses	None- New RTC Section	RTC 17560.5(e)	Adds RTC 17560.5(e), maintains California's current modified conformity on noncorporate losses.

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ID	Amendment made/reflected in:				IRC(s) Impacted	Change Summary	Current RTC Sect.	RTC Sect. in v95-98	Amendment Description
	v95, Sect.	v96, Sect.	v97, Sect.	v98, Sect.					
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 long-term 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.

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

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ID	Amendment made/reflected in:				IRC(s) Impacted	Change Summary	Current RTC Sect.	RTC Sect. in v95-98	Amendment Description
	v95, Sect.	v96, Sect.	v97, Sect.	v98, Sect.					
253	62	62	62	60	IRC 1221(a)(3) and IRC 1231(b)(1)(C)	Decouples from a federal provision not treating certain self-created property as a capital asset	None- New RTC Section	RTC 18151.9	Adds RTC 18151.9, decoupling from a federal provision not treating certain self-created property as a capital asset.
254	63	63	63	61	IRC 6011(e)(2)	Continues nonconformity to opportunity zones	RTC 18409(b)(2)	None - Repealed	Repeals RTC 18409(b)(2), which previously stated that, for purposes of paragraph (1), the last sentence of IRC 6011(e)(2) does not apply.
255	63	63	63	61	IRC 6011(e)	Continues nonconformity to opportunity zones	RTC 18409(b)(3)	RTC 18409(b)(2)	Amends RTC 18409(b)(3) to be RTC18409(b)(2).
256	64	64	NA	NA	NA	Partnership terminology update	RTC 18622.5(b)(9)(B)	Same	Amends RTC 18622.5(b)(9)(B) making technical amendment sticking "paragraph" and replacing it with "subparagraph"
257	64	64	64	62	IRC 6225	Partnership terminology update	RTC 18622.5(a)	Same	Amends RTC 18622.5(a), making technical cleanup.
258	64	64	64	62	IRC 6227	Partnership terminology update	RTC 18622.5(b)(1)	Same	Amends RTC 18622.5(b)(1), making technical cleanup.
259	64	64	64	62	IRC 6226	Partnership terminology update	RTC 18622.5(b)(6)	Same	Amends RTC 18622.5(b)(6), making technical cleanup.
260	64	64	64	62	IRC 6221-6241	Partnership terminology update	RTC 18622.5(b)(8)	Same	Amends RTC 18622.5(b)(8), making technical cleanup.
261	64	64	64	62	IRC 6225(d)(1)	Partnership terminology update	RTC 18622.5(b)(11)	Same	Amends RTC 18622.5(b)(11), making technical cleanup.
262	64	64	64	62	IRC 6241(2)(B)	Partnership terminology update	None- New RTC Section	RTC 18622.5(b)(13)	Adds RTC 18622.5(b)(13), making a technical amendment stating "Partnership-related item" has the meaning provided in IRC 6241(2)(B).
263	64	64	64	62	IRC 6225(d)(1)	Partnership terminology update	RTC 18622.5(c)(1)	Same	Amends RTC 18622.5(c)(1), making technical cleanup.
264	65	65	65	NA	IRC 6721 and IRC 6724	Information return failure terminology update	RTC 18631.7(d)(1)	Same	Amends RTC 18631.7(d)(1), making a technical amendment by inserting "Code" after: shall
265	65	65	65	63	IRC 6721 and IRC 6724	Information return failure terminology update	RTC 18631.7(d)(1)	Same	Amends RTC 18631.7(d)(1), making a technical change by striking "as those sections read on January 1, 2005."
266	66	66	66	64	IRC 1446	Update withholding on foreign share of ECI to reflect Prop. 63 tax	RTC 18666(a)	Same	Amends RTC 18666(a), making a conforming change clarifying and adding the millionaire tax to the rate withheld on ECI.
267	66	66	66	64	IRC 1, IRC 11, IRC 1446(b)(2)(A)	Update withholding on foreign share of ECI to reflect Prop. 63 tax	RTC 18666(b)(1)	Same	Amends RTC 18666(b)(1) to account for the Prop. 63 millionaires' surcharge that applies to IRC 1446 withholding requirement.

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

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

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Amendment made/reflected 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
295	79	79	79	77	IRC 56(f)(2)(E)	Deadwood; Decouple from federal Corp AMT changes	RTC 23456(d)	None - Repealed	Repeals RTC 23456(d), which made modifications to IRC 56(f)(2)(E), as IRC 56(f)(2)(E) is a repealed "Deadwood" provision.
296	79	79	79	77	IRC 56(g)	Deadwood; Decouple from federal Corp AMT changes	RTC 23456(e)	RTC 23456(d)	Amends RTC 23456(e) to be RTC23456(d).
297	79	79	79	77	IRC 56(g)(4)(A)	Deadwood; Decouple from federal Corp AMT changes	RTC 23456(f)	RTC 23456(e)	Amends RTC 23456(f) to be RTC23456(e).
298	79	79	79	77	IRC 56(g)(4)(C)	Deadwood; Decouple from federal Corp AMT changes	RTC 23456(g)	RTC 23456(f)	Amends RTC 23456(g) to be RTC23456(f).
299	79	79	79	77	IRC 56(d)(3)	Deadwood; Decouple from federal Corp AMT changes	RTC 23456(h)	None - Repealed	Repeals RTC 23456(h) pertaining to IRC 56(d)(3), which relates to net operating loss attributable to federally declared disasters and was repealed in 2019.
300	80	80	80	78	IRC 56	Deadwood; Decouple from federal Corp AMT changes	RTC 23456.5	None - Repealed	Repeals RTC 23456.5, added by Sect. 5 of Chapter 34 of the Statutes of 2002, which established that amendments made to IRC 56 by Sect. 4(1) of PL 106-519 shall not apply.
301	81	81	81	79	IRC 56A	Deadwood; Decouple from federal Corp AMT changes	RTC 23456.5	None - Repealed	Repeals RTC 23456.5 that established amendments made to the CTL IRC 56 by Sect. 4(1) of PL 106-519 shall not apply.
302	82	82	82	80	IRC 56A	Decouple from federal Corp. minimum tax	None- New RTC Section	RTC 23456.5	Adds RTC 23456.5, establishing IRC 56A, relating to adjusted financial statement income in the CTL, shall not apply.
303	83	83	83	NA	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 new RTC 23609(h)(1)(A), making a technical amendment by striking "2024," and inserting: 2025,
304	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,

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Amendment made/reflected 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.

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Amendment made/reflected 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
311	83	83	83	81	IRC 41(c)(4)(A)(i)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	RTC 23609(h)(1)(A)	RTC 23609(h)(1)(a)(i)	Amends RTC 23609(h)(1)(A) to be RTC23609(h)(1)(a)(i).
312	83	83	83	81	IRC 41(c)(4)(A)(ii)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	RTC 23609(h)(1)(B)	RTC 23609(h)(1)(a)(ii)	Amends RTC 23609(h)(1)(B) to be RTC23609(h)(1)(a)(ii).
313	83	83	83	81	IRC 41(c)(4)(A)(iii)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	RTC 23609(h)(1)(C)	RTC 23609(h)(1)(a)(ii)	Amends RTC 23609(h)(1)(C) to be RTC23609(h)(1)(a)(ii).
314	83	83	83	81	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 RTC 23609(h)(2) to be RTC 23609(h)(1)(B) and establishes that the IRC 41(c)(4)(B) election shall not be allowed but IRC 41(c)(4)(A) in lieu of shall be for tax years 1998-2024, year it was made and succeeding taxable years beginning before January 1, 2025, unless revoked by the with the consent of the Franchise Tax Board.12(g)(1)(B).
315	83	83	83	81	IRC 41(c)(7)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative Incremental Research Credit	RTC 23609(h)(3)	None - Repealed	Repeals RTC 23609(h)(3) pertaining to the state's modified conformity of gross receipts in IRC 41(c)(7). The former RTC 41(c)(7) is now found at IRC 41(c)(6). To reflect this change a new RTC 23609(i) to reflect the state's modified conformity of gross receipts in IRC 41(c)(6).
316	83	83	83	81	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 RTC 23609(h)(4) to be RTC 23609(h)(2)(A) and strikes "IRC 41(c)(5)", relating to election of alternative simplified credit, and replaces it with IRC "41(c)(4)", as the former IRC 41(c)(5) is now found at IRC 41(c)(4). Amendments to this section also state that for taxable years beginning on or after January 1, 2025, IRC 41(c)(4) is modified as specified in RTC 17052.12(g)(2)(A)(i)-(ii).

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Amendment made/reflected 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 Section	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).

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ID	Amendment made/reflected in:				IRC(s) Impacted	Change Summary	Current RTC Sect.	RTC Sect. in v95-98	Amendment Description
	v95, Sect.	v96, Sect.	v97, Sect.	v98, Sect.					
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(l)	Amends RTC 23609(k) to be RTC23609(l).
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(l)	RTC 23609(m)	Amends RTC 23609(l) to be RTC23609(m).
325	83	83	83	81	IRC 41(f)(6)	IRC 41 - Conform to Alternative Simplified Research Credit; Decouple from Alternative 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)	RTC 23610.5(c)(7)(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)	RTC 23610.5(c)(7)(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.

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ID	Amendment made/reflected in:				IRC(s) Impacted	Change Summary	Current RTC Sect.	RTC Sect. in v95-98	Amendment Description
	v95, Sect.	v96, Sect.	v97, Sect.	v98, Sect.					
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	RTC 23711(d)(1)	Same	Amends RTC 23711(d)(1) making a technical amendment striking "Act" and replacing with "Act, 2017."
346	85	86	NA	NA	NA	Decouple from tax-free 529 to IRA rollovers	RTC 23711(d)(2)(A)	Same	Amends RTC 23711(d)(2)(A) making a technical amendment striking "Act" and replacing with "Act, 2017."
347	85	86	NA	NA	NA	Decouple from tax-free 529 to IRA rollovers	RTC 23711(d)(2)(B)	Same	Amends RTC 23711(d)(2)(B) making a technical amendment striking "Act" and replacing with "Act, 2017."

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ID	Amendment made/reflected in:				IRC(s) Impacted	Change Summary	Current RTC Sect.	RTC Sect. in v95-98	Amendment Description
	v95, Sect.	v96, Sect.	v97, Sect.	v98, Sect.					
348	85	86	NA	NA	NA	Decouple from tax-free 529 to IRA rollovers	RTC 23711(d)(2)(C)	Same	Amends RTC 23711(d)(2)(C) making a technical amendment striking "Act" and replacing with "Act, 2017."
349	85	86	NA	NA	NA	Decouple from tax-free 529 to IRA rollovers	RTC 23711(d)(2)(C)	Same	Amends RTC 23711(d)(2)(C) making a technical amendment striking "Act" and replacing with "Act, 2017."
350	85	86	86	84	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 23711(e)	Adds RTC 23711(e), decoupling from special rollovers to Roth IRAs from long-term qualified tuition programs and makes conforming changes.
351	86	87	NA	NA	NA	Continue nonconformity to S-Corp gain exclusion	RTC 23806(c)	Same	Amends RTC 23806(c) making a technical amendment fixing spacing.
352	86	87	87	85	IRC 1371(f)	Continue nonconformity to S-Corp gain exclusion	None- New RTC Section	RTC 23806(e)	Adds RTC 23806(e), continuing nonconformity to the S-Corp conversion gain exclusion.
353	87	88	88	86	IRC 1374	Continue nonconformity to S-Corp gain exclusion	RTC 23809(e)	RTC 23809(f)	Amends RTC 23809(e) to be RTC 23809(f), making a technical amendment that the act adding this subdivision of the RTC was Section 1 of Chapter 782 of the Statutes of 2004.
354	87	88	88	86	IRC 1374(b)(4)	Continue nonconformity to S-Corp gain exclusion	RTC 23809(c)	Same	Amends RTC 23809(c), to reflect repealed IRC "Deadwood" provisions.
355	87	88	88	86	IRC 1374(d)(7)(A)	Continue nonconformity to S-Corp gain exclusion	None- New RTC Section	RTC 23809(e)	Adds RTC 23809(e), continuing nonconformity to the S-Corp conversion gain exclusion.
356	88	89	NA	NA	NA	Conform to exclude additional PPP loan expenses	RTC 24308.6(c)(2)	Same	Amends RTC 24308.6(c)(2) making technical amendment fixing punctuation.
357	88	89	NA	NA	NA	Conform to exclude additional PPP loan expenses	RTC 24308.6(d)(2)	Same	Amends RTC 24308.6(d)(2) making technical amendment fixing punctuation.
358	88	89	NA	NA	NA	Conform to exclude additional PPP loan expenses	RTC 24308.6(e)(2)	Same	Amends RTC 24308.6(e)(2) making technical amendment fixing punctuation.
359	88	89	NA	NA	NA	Conform to exclude additional PPP loan expenses	RTC 24308.6(f)(2)	Same	Amends RTC 24308.6(f)(2) making technical amendment fixing punctuation.
360	88	89	NA	NA	NA	Conform to exclude additional PPP loan expenses	None- New RTC Section	RTC 24308.6(g)	Amends new RTC 24308.6(g) making technical amendment fixing capitalization.
361	88	89	89	87	IRC 61 - Uncodified	Conform to exclude additional PPP loan expenses	RTC 24308.6(f)(2)	Same	Amends RTC 24308.6(f)(2) to fix a drafting error by striking "116-120" and replacing it with "116-260".
362	88	89	89	87	IRC 61 - Uncodified	Conform to exclude additional PPP loan expenses	None- New RTC Section	RTC 24308.6(g)	Adds RTC 24308.6(g), updates conformity to include additional expenses under Paycheck Protection Program Loans.

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Amendment made/reflected 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
363	88	89	89	87	IRC 61 - Uncodified	Conform to exclude additional PPP loan expenses	RTC 24308.6(g)	RTC 24308.6(h)	Amends RTC 24308.6(g) to be RTC24308.6(h).
364	88	89	89	87	NA	Conform to exclude additional PPP loan expenses	RTC 24308.6(h)	RTC 24308.6(i)	Amends RTC 24308.6(h) to be RTC24308.6(i).
365	88	89	89	87	NA	Conform to exclude additional PPP loan expenses	RTC 24308.6(i)	RTC 24308.6(j)	Amends RTC 24308.6(i) to be RTC24308.6(j).
366	88	89	89	87	NA	Conform to exclude additional PPP loan expenses	RTC 24308.6(j)	RTC 24308.6(k)	Amends RTC 24308.6(j) to be RTC24308.6(k).
367	89	90	90	88	IRC 163(j)	Continues nonconformity to federal limitations on interest as a business expense	RTC 24344(e)	Same	Amends RTC 24344(e), continues nonconformity to federal limitations on interest as a business expense.
368	90	91	91	89	IRC 4501	Decoupling from federal stock buyback tax	None- New RTC Section	RTC 24345.6	Adds RTC 24345.6, decoupling from federal stock buyback tax.
369	91	92	92	90	IRC 5000D	Decoupling to deduction denial for designated drug excise tax amounts	None- New RTC Section	RTC 24345.7	Adds RTC 24345.7, decoupling to deduction denial for designated drug excise tax amounts.
370	92	93	NA	NA	NA	Decouples from higher depreciation thresholds relating to luxury automobiles	None- New RTC Section	RTC 24349.1(d)	Amends new RTC 24349.1(d) making a technical amendment striking "Act" and replacing with "Act, 2017."
371	92	93	93	91	IRC 280F	Decouples from higher depreciation thresholds relating to luxury automobiles	None- New RTC Section	RTC 24349.1(d)	Adds RTC 24349.1(d), decouples from higher depreciation thresholds.
372	93	94	NA	NA	NA	Continue nonconformity to federal depreciation treatment	RTC 24356(d)(1)	Same	Amends RTC 24356(d)(1) making technical amendment fixing punctuation.
373	93	94	NA	NA	NA	Continue nonconformity to federal depreciation treatment	RTC 24356(d)(1)(A)	Same	Amends RTC 24356(d)(1)(A) making technical amendment fixing punctuation.
374	93	94	NA	NA	NA	Continue nonconformity to federal depreciation treatment	RTC 24356(d)(2)	Same	Amends RTC 24356(d)(2) making technical amendment fixing punctuation.

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

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ID	Amendment made/reflected in:				IRC(s) Impacted	Change Summary	Current RTC Sect.	RTC Sect. in v95-98	Amendment Description
	v95, Sect.	v96, Sect.	v97, Sect.	v98, Sect.					
386	97	98	NA	NA	NA	Continue nonconformity to federal provisions regarding amortization of research and experimental expenditures.	None- New RTC Section	RTC 24365(d)	Amends new RTC 24365(d) making a technical amendment striking "Act" and replacing with "Act, 2017."
387	97	98	98	NA	IRC 172	Continue nonconformity to federal provisions regarding amortization of research and experimental expenditures.	None- New RTC Section	RTC 24365(d)	Adds RTC 24365(d) to continue nonconformity to federal provisions regarding amortization of research and experimental expenditures.
388	98	99	99	NA	IRC 172(a)	Decouple to federal changes to NOLs	None- New RTC Section	RTC 24416(b)(1)	Amends RTC 24416(b)(1), making a technical amendment by striking "(2) and (3)," and inserting: (3) and (4).
389	98	99	99	96	IRC 172(a)	Decouple to federal changes to NOLs	None- New RTC Section	RTC 24416(a)(3)	Adds RTC 24416(a)(3), which states the amendments made by PL 115-97 Sect. 13302(a)(1)) and PL 116-136 Sect. 2303(a)(1) to IRC 172(a), relating to the deduction allowed, shall not apply.
390	98	99	99	96	IRC 172(b)(2)(C)	Decouple to federal changes to NOLs	None- New RTC Section	RTC 24416(b)(2)	Adds RTC 24416(b)(2) which states IRC 172(b)(2)(C) shall not apply.
391	98	99	99	96	IRC 172	Decouple to federal changes to NOLs	RTC 24416(b)(2)	RTC 24416(b)(3)	Amends RTC 24416(b)(2) to be RTC24416(b)(3).
392	98	99	99	96	IRC 172	Decouple to federal changes to NOLs	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	Decouple to federal changes to NOLs	RTC 24416(b)(4)	RTC 24416(b)(5)	Amends RTC 24416(b)(4) to be RTC24416(b)(5).
394	98	99	99	96	IRC 172	Decouple to federal changes to NOLs	RTC 24416(b)(5)	RTC 24416(b)(6)	Amends RTC 24416(b)(5) to be RTC24416(b)(6).
395	98	99	99	96	IRC 172	Decouple to federal changes to NOLs	RTC 24416(b)(6)	RTC 24416(b)(7)	Amends RTC 24416(b)(6) to be RTC24416(b)(7).
396	98	99	99	96	IRC 172(b)(1)(A)(ii)	Decouple to federal changes to NOLs	RTC 24416(e)(1)(A)	Same	Amends RTC 24416(e)(1)(A), which pertains to IRC 172(b)(1)(A)(ii) for tax years 1987-1999, shall apply as it read on January 1, 2015. California will not conform to any changes made to IRC 172(b)(1)(A)(ii) since the last specified date of conformity of January 1, 2015(1)(B). This adjustment only applies for tys 1987-1999, and not generally.

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ID	Amendment made/reflected in:				IRC(s) Impacted	Change Summary	Current RTC Sect.	RTC Sect. in v95-98	Amendment Description
	v95, Sect.	v96, Sect.	v97, Sect.	v98, Sect.					
397	98	99	99	96	IRC 172(b)(1)(A)(ii)(I) (previously IRC 172(b)(1)(A)(ii))	Reference update; decouple to federal changes to NOLs	RTC 24416(e)(1)(B)	Same	Amends RTC 24416(e)(1)(B) by making a technical amendment, striking "172(b)(1)(A)(ii)" and replacing it with "172(b)(1)(A)(ii)(I)," clarifying that "10 taxable years" is found in "172(b)(1)(A)(ii)(I).
398	98	99	99	96	IRC 172(b)(1)(A)	Decouple to federal changes to NOLs	None- New RTC Section	RTC 24416(e)(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.
399	98	99	99	96	IRC 172(b)(1)(D)	Decouple to federal changes to NOLs	None- New RTC Section	RTC 24416(e)(1)(D)	Adds RTC 24416(e)(1)(D), which states IRC 172(b)(1)(D), relating to the special rule for losses arising in 2018, 2019, and 2020, shall not apply.
400	99	100	100	97	IRC 172 and IRC 172(j) (previously IRC 172(b)(1)(J))	NOL Deadwood	RTC 24416.05	None - Repealed	Repeals RTC 24416.05, to provide federal changes to net operating losses do not apply.
401	100	101	101	98	IRC 267A	Conform to treatment of certain related party amounts paid or accrued in hybrid transactions or with hybrid entities.	None- New RTC Section	RTC 24428	Adds RTC 24428 conforming to the deduction rules for related party amounts in hybrid transactions or with hybrid entities.
402	101	102	NA	NA	NA	Continue nonconformity to federal limitation on deduction by employers of expenses for fringe benefits	None- New RTC Section	RTC 24430	Amends new RTC 24430 making a technical amendment striking "Act" and replacing with "Act, 2017."
403	101	102	102	99	IRC 274	Continue nonconformity to federal limitation on deduction by employers of expenses for fringe benefits	None- New RTC Section	RTC 24430	Adds RTC 24430, to continue nonconformity to the federal limitation on deduction by employers of expenses for fringe benefits.
404	102	103	103	100	IRC 280C(c)	Continue nonconformity to federal provisions regarding amortization of research and experimental expenditures.	None- New RTC Section	RTC 24440(b)(2)	Adds RTC 24440(b)(2), which states the amendments made by PL 115-97 Sect. 13206(d)(2)(A) to IRC 280C(c), relating to credit for increasing research activities, shall not apply, except as otherwise provided.

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

SB 711 (McNerney) Appendix: Conformity Chart

Amendment made/reflected 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
415	107	107	107	104	IRC 367(a)(3)(B)	Decouples from special rules for transfers to foreign corps.	RTC 24465(d)	Same	Amends RTC 24465(d), decoupling from federal changes to TCJA repeal of the active-trade-or-business exception for nonrecognition of gain to a foreign corporation.
416	108	108	108	105	IRC 381(c)(20)	Continues nonconformity to federal limitations on interest as a business expense	None- New RTC Section	RTC 24471.5	Adds RTC 24471.5, continues nonconformity to federal limitations on interest as a business expense.
417	109	109	109	106	IRC 401-409 and IRC 430-433	Autoconformity to pension plan minimum standards	RTC 24601(b)	Same	Amends RTC 24601(b), establishing that IRC 430-436 shall automatically apply, except as otherwise provided.
418	110	110	NA	NA	IRC 451(b)	Disconnects 451(b) federal change for credit card fees	None- New RTC Section	RTC 24661.4	Adds RTC 24661.4, decoupling from TCJA accelerated recognition for specified credit card fees.
419	111	111	110	107	IRC 451(g)(3) (previously IRC 451(e)(3))	Disconnects 451(b) federal change for credit card fees; reference update	RTC 24661.5	Same	Amends RTC 24661.5, makes a technical amendment striking reference to IRC "451(e) " and replacing it with IRC "451(g)" to reflect those IRC sections being renumbered.
420	112	112	NA	NA	NA	Disconnects 451(b) federal change for credit card fees; reference update	RTC 24661.6	Same	Amends RTC 24661.6 making a technical amendment striking "Act" and replacing with "Act, 2017."
421	112	112	111	108	IRC 451(k)(3) (previously IRC 451(i))	Disconnects 451(b) federal change for credit card fees; reference update	RTC 24661.6	Same	Amends RTC 24661.6 to strike reference to IRC "451(i)" and replace with IRC "451(k)" to reflect that section being renumbered.
422	113	113	112	109	IRC 453B(e)	Decoupling from the repeal of the small life insurance company deduction.	None- New RTC Section	RTC 24670	Adds RTC 24670, decoupling from the repeal of the small life insurance company deduction.
423	114	114	NA	NA	NA	Decouple from special rules for long-term contracts.	RTC 24673.2(g)(1)	Same	Amends RTC 24673.2(g)(1) making a technical amendment striking "Act" and replacing with "Act, 2017."
424	114	114	NA	NA	NA	Decouple from special rules for long-term contracts.	RTC 24673.2(g)(2)	Same	Amends RTC 24673.2(g)(2) making a technical amendment striking "Act" and replacing with "Act, 2017."
425	114	114	NA	NA	NA	Decouple from special rules for long-term contracts.	RTC 24673.2(g)(3)(B)	Same	Amends RTC 24673.2(g)(3)(B) making a technical amendment striking "Act" and replacing with "Act, 2017."

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