



1 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,
2 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
3 (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections
4 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280,
5 excluding sections 811 and 844 of P.L. 109-280, except that property that, under s.
6 71.02 (1) (c) 8. to 11., 1985 stats., is required to be depreciated for taxable years 1983
7 to 1986 under the Internal Revenue Code as amended to December 31, 1980, shall
8 continue to be depreciated under the Internal Revenue Code as amended to
9 December 31, 1980, and except that the appropriate amount shall be added or
10 subtracted to reflect differences between the depreciation or adjusted basis for
11 federal income tax purposes and the depreciation or adjusted basis under this
12 chapter of any property disposed of during the taxable year. The Internal Revenue
13 Code as amended to December 31, 2005, excluding sections 103, 104, and 110 of P.L.
14 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
15 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
16 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
17 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and
18 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403
19 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
20 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,
21 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301
22 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
23 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as amendeded by P.L. 109-222,
24 excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and
25 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly

1 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
2 P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508,
3 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
4 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
5 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.
6 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
7 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
8 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
9 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding
10 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,
11 excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.
12 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.
13 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.
14 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403
15 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337,
16 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L.
17 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
18 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.
19 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
20 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
21 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,
22 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding
23 sections 811 and 844 of P.L. 109-280, applies for Wisconsin purposes at the same time
24 as for federal purposes. Amendments to the Internal Revenue Code enacted after
25 December 31, 2005, do not apply to this subdivision with respect to taxable years that

1 begin after December 31, 2005, and before January 1, 2007, except that changes to
2 the Internal Revenue Code made by P.L. 109-222, excluding sections 101, 207, 209,
3 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections
4 811 and 844 of P.L. 109-280, and changes that indirectly affect the provisions
5 applicable to this subchapter made by P.L. 109-222, excluding sections 101, 207, 209,
6 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections
7 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the same time as for
8 federal purposes.

9 **SECTION 41.** 71.26 (2) (b) 20. of the statutes is created to read:

10 71.26 (2) (b) 20. For taxable years that begin after December 31, 2006, for a
11 corporation, conduit, or common law trust which qualifies as a regulated investment
12 company, real estate mortgage investment conduit, real estate investment trust, or
13 financial asset securitization investment trust under the Internal Revenue Code as
14 amended to December 31, 2006, excluding sections 103, 104, and 110 of P.L. 102-227,
15 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections
16 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and
17 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of
18 P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of
19 P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of
20 P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
21 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
22 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.
23 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
24 (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of P.L.
25 109-222, sections 811 and 844 of P.L. 109-280, and P.L. 109-432, and as indirectly

1 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
2 P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508,
3 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
4 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
5 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.
6 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
7 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
8 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
9 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding
10 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,
11 excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.
12 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.
13 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.
14 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403
15 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337,
16 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L.
17 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
18 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.
19 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
20 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
21 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,
22 209, 503, 512, and 513 of P.L. 109-222, and P.L. 109-280, excluding sections 811 and
23 844 of P.L. 109-280, "net income" means the federal regulated investment company
24 taxable income, federal real estate mortgage investment conduit taxable income,
25 federal real estate investment trust or financial asset securitization investment

P.L. 109-227,

1 trust taxable income of the corporation, conduit, or trust as determined under the
2 Internal Revenue Code as amended to December 31, 2006, excluding sections 103,
3 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
4 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
5 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
6 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,
7 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,
8 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,
9 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,
10 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of
11 P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to
12 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101,
13 207, 209, 503, 512, and 513 of P.L. 109-222, sections 811 and 844 of P.L. 109-280, and
14 P.L. 109-432, and as indirectly affected in the provisions applicable to this
15 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140,
16 P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104,
17 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
18 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
19 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202
20 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
21 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.
22 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
23 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.
24 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.
25 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,

P.L. 109-227,

1 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
2 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
3 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
4 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
5 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
6 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
7 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
8 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
9 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
10 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
11 109-222, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, except
12 that property that, under s. 71.02 (1) (c) 8. to 11., 1985 stats., is required to be
13 depreciated for taxable years 1983 to 1986 under the Internal Revenue Code as
14 amended to December 31, 1980, shall continue to be depreciated under the Internal
15 Revenue Code as amended to December 31, 1980, and except that the appropriate
16 amount shall be added or subtracted to reflect differences between the depreciation
17 or adjusted basis for federal income tax purposes and the depreciation or adjusted
18 basis under this chapter of any property disposed of during the taxable year. The
19 Internal Revenue Code as amended to December 31, 2006, excluding sections 103,
20 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
21 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
22 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
23 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,
24 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,
25 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,

1 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,
2 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of
3 P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to
4 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101,
5 207, 209, 503, 512, and 513 of P.L. 109-222, sections 811 and 844 of P.L. 109-280, and
6 P.L. 109-432, and as indirectly affected in the provisions applicable to this
7 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140,
8 P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104,
9 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
10 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
11 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202
12 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
13 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.
14 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
15 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.
16 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.
17 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
18 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
19 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
20 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
21 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
22 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
23 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
24 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
25 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it

109-227,
1 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
2 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
3 109-222, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, applies
4 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
5 Internal Revenue Code enacted after December 31, 2006, do not apply to this
6 subdivision with respect to taxable years that begin after December 31, 2006.

7 **SECTION 42.** 71.26 (3) (s) of the statutes is amended to read:

8 71.26 (3) (s) Sections 951 to 964 (relating to controlled foreign corporations) are
9 excluded, and, for taxable years beginning on or after January 1, 2006, sections 951
10 to 965 (relating to controlled foreign corporations) are excluded.

11 **SECTION 43.** 71.34 (1g) (L) of the statutes is repealed.

12 **SECTION 44.** 71.34 (1g) (m) of the statutes is repealed.

13 **SECTION 45.** 71.34 (1g) (n) of the statutes is amended to read:

14 71.34 (1g) (n) "Internal Revenue Code" for tax-option corporations, for taxable
15 years that begin after December 31, 1998, and before January 1, 2000, means the
16 federal Internal Revenue Code as amended to December 31, 1998, excluding sections
17 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and
18 13203 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d)
19 of P.L. 104-188, and as amended by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.
20 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding
21 section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301
22 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding
23 section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401,
24 and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242,
25 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135,

1 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
2 (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844
3 of P.L. 109-280, and as indirectly affected in the provisions applicable to this
4 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2)
5 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008
6 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.
7 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
8 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
9 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
10 104-7, P.L. 104-188; excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
11 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
12 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.
13 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding
14 section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301
15 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding
16 section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401,
17 and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242,
18 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135,
19 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
20 (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844
21 of P.L. 109-280, except that section 1366 (f) (relating to pass-through of items to
22 shareholders) is modified by substituting the tax under s. 71.35 for the taxes under
23 sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin purposes
24 at the same time as for federal purposes. Amendments to the federal Internal
25 Revenue Code enacted after December 31, 1998, do not apply to this paragraph with

1 respect to taxable years beginning after December 31, 1998, and before
2 January 1, 2000, except that changes to the Internal Revenue Code made by P.L.
3 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
4 P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.
5 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L.
6 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311,
7 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L.
8 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
9 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
10 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and
11 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that
12 indirectly affect the provisions applicable to this subchapter made by P.L. 106-36,
13 P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.
14 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.
15 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L.
16 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311,
17 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L.
18 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
19 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
20 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and
21 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin
22 purposes at the same time as for federal purposes.

23 **SECTION 46.** 71.34 (1g) (o) of the statutes is amended to read:

24 71.34 (1g) (o) "Internal Revenue Code" for tax-option corporations, for taxable
25 years that begin after December 31, 1999, and before January 1, 2003, means the

1 federal Internal Revenue Code as amended to December 31, 1999, excluding sections
2 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and
3 13203 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d)
4 of P.L. 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections
5 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.
6 107-16, P.L. 107.22, P.L. 107.116, P.L. 107-134, P.L. 107-147, excluding sections 101,
7 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.
8 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
9 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311,
10 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L.
11 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
12 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,
13 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135,
14 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
15 (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844
16 of P.L. 109-280, and as indirectly affected in the provisions applicable to this
17 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2)
18 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008
19 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.
20 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
21 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
22 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
23 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
24 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
25 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.

1 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,
2 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.
3 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L.
4 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and
5 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218,
6 P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311,
7 and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909,
8 and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,
9 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.
10 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
11 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections
12 811 and 844 of P.L. 109-280, except that section 1366 (f) (relating to pass-through
13 of items to shareholders) is modified by substituting the tax under s. 71.35 for the
14 taxes under sections 1374 and 1375. The Internal Revenue Code applies for
15 Wisconsin purposes at the same time as for federal purposes. Amendments to the
16 federal Internal Revenue Code enacted after December 31, 1999, do not apply to this
17 paragraph with respect to taxable years beginning after December 31, 1999, and
18 before January 1, 2003, except that changes to the Internal Revenue Code made by
19 P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.
20 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116,
21 P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147,
22 P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding
23 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.
24 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and
25 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244,

1 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding
2 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
3 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
4 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.
5 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly
6 affect the provisions applicable to this subchapter made by P.L. 106-230, P.L.
7 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,
8 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.
9 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L.
10 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and
11 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218,
12 P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311,
13 and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909,
14 and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,
15 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.
16 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
17 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections
18 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the same time as for
19 federal purposes.

20 **SECTION 47.** 71.34 (1g) (p) of the statutes is amended to read:

21 71.34 (1g) (p) "Internal Revenue Code" for tax-option corporations, for taxable
22 years that begin after December 31, 2002, and before January 1, 2004, means the
23 federal Internal Revenue Code as amended to December 31, 2002, excluding sections
24 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and
25 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.

1 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
2 431 of P.L. 107-16, and ~~section~~ sections 101 and 301 (a) of P.L. 107-147, and as
3 amended by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
4 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201
5 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
6 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101,
7 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375,
8 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
9 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections
10 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405
11 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,
12 and as indirectly affected in the provisions applicable to this subchapter by P.L.
13 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812
14 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L.
15 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.
16 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
17 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
18 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.
19 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
20 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
21 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
22 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding
23 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,
24 excluding ~~section~~ sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.
25 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and

1 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173,
2 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
3 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
4 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
5 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,
6 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.
7 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
8 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections
9 811 and 844 of P.L. 109-280, except that section 1366 (f) (relating to pass-through
10 of items to shareholders) is modified by substituting the tax under s. 71.35 for the
11 taxes under sections 1374 and 1375. The Internal Revenue Code applies for
12 Wisconsin purposes at the same time as for federal purposes. Amendments to the
13 federal Internal Revenue Code enacted after December 31, 2002, do not apply to this
14 paragraph with respect to taxable years beginning after December 31, 2002, and
15 before January 1, 2004, except that changes to the Internal Revenue Code made by
16 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,
17 excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.
18 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,
19 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,
20 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L.
21 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
22 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections
23 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405
24 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,
25 and changes that indirectly affect the provisions applicable to this subchapter made

1 by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,
2 excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.
3 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,
4 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,
5 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L.
6 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
7 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections
8 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405
9 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,
10 apply for Wisconsin purposes at the same time as for federal purposes.

11 **SECTION 48.** 71.34 (1g) (q) of the statutes is amended to read:

12 71.34 (1g) (q) "Internal Revenue Code" for tax-option corporations, for taxable
13 years that begin after December 31, 2003, and before January 1, 2005, means the
14 federal Internal Revenue Code as amended to December 31, 2003, excluding sections
15 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and
16 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
17 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
18 431 of P.L. 107-16, ~~section~~ sections 101 and 301 (a) of P.L. 107-147, sections 106, 201,
19 and 202 of P.L. 108-27, section 109 of P.L. 108-121, and section 1201 of P.L. 108-173,
20 and as amended by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
21 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101,
22 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375,
23 and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,
24 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,
25 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201

1 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
2 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
3 109-280, and as indirectly affected in the provisions applicable to this subchapter
4 by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d)
5 (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L.
6 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.
7 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
8 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
9 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.
10 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
11 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
12 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
13 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding
14 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,
15 excluding section sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.
16 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and
17 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173,
18 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
19 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
20 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
21 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
22 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
23 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
24 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
25 (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811

1 and 844 of P.L. 109-280, except that section 1366 (f) (relating to pass-through of
2 items to shareholders) is modified by substituting the tax under s. 71.35 for the taxes
3 under sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin
4 purposes at the same time as for federal purposes. Amendments to the federal
5 Internal Revenue Code enacted after December 31, 2003, do not apply to this
6 paragraph with respect to taxable years beginning after December 31, 2003, and
7 before January 1, 2005, except that changes to the Internal Revenue Code made by
8 P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401,
9 and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244,
10 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L.
11 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
12 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
13 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
14 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227,
15 and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that
16 indirectly affect the provisions applicable to this subchapter made by P.L. 108-203,
17 P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a)
18 of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337,
19 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7,
20 P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
21 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.
22 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
23 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L.
24 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin
25 purposes at the same time as for federal purposes.

1 **SECTION 49.** 71.34 (1g) (r) of the statutes is amended to read:

2 71.34 (1g) (r) "Internal Revenue Code" for tax-option corporations, for taxable
3 years that begin after December 31, 2004, and before January 1, 2006, means the
4 federal Internal Revenue Code as amended to December 31, 2004, excluding sections
5 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and
6 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
7 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
8 P.L. 106-573, section 431 of P.L. 107-16, ~~section~~ sections 101 and 301 (a) of P.L.
9 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173,
10 sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, and sections 101, 201, 211,
11 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and as amended by P.L.
12 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
13 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
14 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
15 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-222,
16 excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and
17 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly
18 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
19 P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and
20 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.
21 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
22 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
23 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
24 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
25 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.

P.L. 109-151,

P.L. 109-151,

1 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
2 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
3 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
4 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding section sections 101 and
5 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L.
6 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L.
7 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L.
8 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L.
9 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
10 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding
11 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
12 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,
13 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
14 (j), and (q), and 405 of P.L. 109-135, P.L. 109-222, excluding sections 101, 207, 209,
15 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections
16 811 and 844 of P.L. 109-280, except that section 1366 (f) (relating to pass-through
17 of items to shareholders) is modified by substituting the tax under s. 71.35 for the
18 taxes under sections 1374 and 1375. The Internal Revenue Code applies for
19 Wisconsin purposes at the same time as for federal purposes. Amendments to the
20 federal Internal Revenue Code enacted after December 31, 2004, do not apply to this
21 paragraph with respect to taxable years beginning after December 31, 2004, and
22 before January 1, 2006, except that changes to the Internal Revenue Code made by
23 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
24 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
25 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to

P.L. 109-151

1 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-222,
2 excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and
3 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that
4 indirectly affect the provisions applicable to this subchapter made by P.L. 109-7, P.L.
5 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
6 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.
7 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
8 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-222,
9 excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and
10 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin
11 purposes at the same time as for federal purposes.

12 **SECTION 50.** 71.34 (1g) (s) of the statutes is created to read:

13 71.34 (1g) (s) "Internal Revenue Code" for tax-option corporations, for taxable
14 years that begin after December 31, 2005, and before January 1, 2007, means the
15 federal Internal Revenue Code as amended to December 31, 2005, excluding sections
16 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and
17 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
18 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
19 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,
20 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,
21 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,
22 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,
23 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of
24 P.L. 109-59, section 301 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates
25 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as

1 amended by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
2 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
3 109-280, and as indirectly affected in the provisions applicable to this subchapter
4 by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d)
5 (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L.
6 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.
7 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
8 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
9 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.
10 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
11 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
12 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
13 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding
14 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,
15 excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.
16 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.
17 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.
18 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403
19 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337,
20 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L.
21 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
22 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.
23 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
24 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
25 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,

1 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding
2 sections 811 and 844 of P.L. 109-280, except that section 1366 (f) (relating to
3 pass-through of items to shareholders) is modified by substituting the tax under s.
4 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue Code applies
5 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
6 federal Internal Revenue Code enacted after December 31, 2005, do not apply to this
7 paragraph with respect to taxable years beginning after December 31, 2005, and
8 before January 1, 2007, except that changes to the Internal Revenue Code made by
9 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
10 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and
11 changes that indirectly affect the provisions applicable to this subchapter made by
12 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
13 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for
14 Wisconsin purposes at the same time as for federal purposes.

15 **SECTION 51.** 71.34 (1g) (t) of the statutes is created to read:

16 71.34 (1g) (t) "Internal Revenue Code" for tax-option corporations, for taxable
17 years that begin after December 31, 2006, means the federal Internal Revenue Code
18 as amended to December 31, 2006, excluding sections 103, 104, and 110 of P.L.
19 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
20 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
21 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
22 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and
23 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403
24 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
25 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,

1 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301
2 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403
3 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of
4 P.L. 109-222, sections 811 and 844 of P.L. 109-280, and P.L. 109-432, and as
5 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
6 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821
7 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.
8 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
9 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
10 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
11 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
12 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
13 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.
14 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections
15 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.
16 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections
17 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.
18 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
19 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.
20 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.
21 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,
22 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58,
23 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,
24 and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L.
25 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,

P.L. 109-227,

1 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of
2 P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512,
3 and 513 of P.L. 109-222, and P.L. 109-280, excluding sections 811 and 844 of P.L.
4 109-280, except that section 1366 (f) (relating to pass-through of items to
5 shareholders) is modified by substituting the tax under s. 71.35 for the taxes under
6 sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin purposes
7 at the same time as for federal purposes. Amendments to the federal Internal
8 Revenue Code enacted after December 31, 2006, do not apply to this paragraph with
9 respect to taxable years beginning after December 31, 2006.

10 **SECTION 52.** 71.34 (1m) of the statutes is renumbered 71.34 (1m) (a).

11 **SECTION 53.** 71.34 (1m) (b) of the statutes is created to read:

12 71.34 (1m) (b) Notwithstanding sub. (1g), section 101 of P.L. 109-222, related
13 to extending the increased expense deduction under section 179 of the Internal
14 Revenue Code, applies to property used in farming that is acquired and placed in
15 service in taxable years beginning on or after January 1, 2008, and used by a person
16 who is actively engaged in farming. For purposes of this paragraph, "actively
17 engaged in farming" has the meaning given in 7 CFR 1400.201, and "farming" has
18 the meaning given in section 464 (e) (1) of the Internal Revenue Code.

19 **SECTION 54.** 71.42 (2) (k) of the statutes is repealed.

20 **SECTION 55.** 71.42 (2) (L) of the statutes is repealed.

21 **SECTION 56.** 71.42 (2) (m) of the statutes is amended to read:

22 71.42 (2) (m) For taxable years that begin after December 31, 1998, and before
23 January 1, 2000, "Internal Revenue Code" means the federal Internal Revenue Code
24 as amended to December 31, 1998, excluding sections 103, 104, and 110 of P.L.
25 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66

1 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as
2 amended by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding
3 sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L.
4 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L.
5 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of P.L.
6 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.
7 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422,
8 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101,
9 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of
10 P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and
11 as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
12 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
13 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
14 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
15 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
16 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
17 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
18 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
19 P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.
20 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L.
21 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311,
22 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L.
23 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
24 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
25 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and

1 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, except that “Internal
2 Revenue Code” does not include section 847 of the federal Internal Revenue Code.
3 The Internal Revenue Code applies for Wisconsin purposes at the same time as for
4 federal purposes. Amendments to the federal Internal Revenue Code enacted after
5 December 31, 1998, do not apply to this paragraph with respect to taxable years
6 beginning after December 31, 1998, and before January 1, 2000, except that
7 changes to the Internal Revenue Code made by P.L. 106-36, P.L. 106-170, P.L.
8 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16,
9 excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections
10 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121,
11 excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308,
12 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201,
13 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L.
14 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
15 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections
16 811 and 844 of P.L. 109-280, and changes that indirectly affect the provisions
17 applicable to this subchapter made by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.
18 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding
19 section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301
20 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding
21 section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401,
22 and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242,
23 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135,
24 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
25 (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844

1 of P.L. 109-280, apply for Wisconsin purposes at the same time as for federal
2 purposes.

3 **SECTION 57.** 71.42 (2) (n) of the statutes is amended to read:

4 71.42 (2) (n) For taxable years that begin after December 31, 1999, and before
5 January 1, 2003, "Internal Revenue Code" means the federal Internal Revenue Code
6 as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L.
7 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66
8 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as
9 amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.
10 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22,
11 P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of
12 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
13 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section
14 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,
15 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201,
16 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L.
17 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
18 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201
19 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
20 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as
21 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
22 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
23 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
24 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
25 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections

1 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
2 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
3 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
4 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
5 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a),
6 and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L.
7 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding
8 section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,
9 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101,
10 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L.
11 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
12 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201
13 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
14 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, except
15 that "Internal Revenue Code" does not include section 847 of the federal Internal
16 Revenue Code. The Internal Revenue Code applies for Wisconsin purposes at the
17 same time as for federal purposes. Amendments to the federal Internal Revenue
18 Code enacted after December 31, 1999, do not apply to this paragraph with respect
19 to taxable years beginning after December 31, 1999, and before January 1, 2003,
20 except that changes to the Internal Revenue Code made by P.L. 106-230, P.L.
21 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,
22 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.
23 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L.
24 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and
25 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218,

1 P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311,
2 and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909,
3 and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,
4 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.
5 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
6 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections
7 811 and 844 of P.L. 109-280, and changes that indirectly affect the provisions
8 applicable to this subchapter made by P.L. 106-230, P.L. 106-554, excluding sections
9 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.
10 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections
11 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.
12 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
13 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311,
14 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L.
15 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
16 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,
17 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135,
18 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
19 (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844
20 of P.L. 109-280, apply for Wisconsin purposes at the same time as for federal
21 purposes.

22 **SECTION 58.** 71.42 (2) (o) of the statutes is amended to read:

23 71.42 (2) (o) For taxable years that begin after December 31, 2002, and before
24 January 1, 2004, "Internal Revenue Code" means the federal Internal Revenue Code
25 as amended to December 31, 2002, excluding sections 103, 104, and 110 of P.L.

1 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
2 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,
3 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, and
4 ~~section~~ sections 101 and 301 (a) of P.L. 107-147, and as amendeded by P.L. 108-27,
5 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section
6 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.
7 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and
8 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,
9 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L.
10 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
11 1329, 1348, and 1351 of P.L. 109-58, ~~and~~ P.L. 109-135, excluding sections 101, 105,
12 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
13 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as
14 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
15 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
16 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
17 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
18 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
19 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
20 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
21 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
22 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
23 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding ~~section~~ sections 101 and
24 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L.
25 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding

1 section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173,
2 P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401,
3 and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244,
4 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L.
5 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
6 1329, 1348, and 1351 of P.L. 109-58, ~~and~~ P.L. 109-135, excluding sections 101, 105,
7 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
8 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, except
9 that "Internal Revenue Code" does not include section 847 of the federal Internal
10 Revenue Code. The Internal Revenue Code applies for Wisconsin purposes at the
11 same time as for federal purposes. Amendments to the federal Internal Revenue
12 Code enacted after December 31, 2002, do not apply to this paragraph with respect
13 to taxable years beginning after December 31, 2002, and before January 1, 2004,
14 except that changes to the Internal Revenue Code made by P.L. 108-27, excluding
15 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.
16 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.
17 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.
18 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,
19 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding
20 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
21 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
22 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.
23 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly
24 affect the provisions applicable to this subchapter made by P.L. 108-27, excluding
25 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.

1 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.
2 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.
3 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,
4 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding
5 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
6 of P.L. 109-58, and P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
7 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.
8 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin
9 purposes at the same time as for federal purposes.

10 **SECTION 59.** 71.42 (2) (p) of the statutes is amended to read:

11 71.42 (2) (p) For taxable years that begin after December 31, 2003, and before
12 January 1, 2005, "Internal Revenue Code" means the federal Internal Revenue Code
13 as amended to December 31, 2003, excluding sections 103, 104, and 110 of P.L.
14 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
15 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,
16 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, ~~section~~
17 sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27,
18 section 109 of P.L. 108-121, and section 1201 of P.L. 108-173, and as amended by P.L.
19 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and
20 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,
21 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L.
22 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
23 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
24 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
25 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227,

1 and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly
2 affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.
3 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and
4 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
5 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
6 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202
7 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
8 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.
9 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
10 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.
11 107-116, P.L. 107-134, P.L. 107-147, excluding section sections 101 and 301 (a) of
12 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
13 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section
14 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.
15 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and
16 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,
17 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L.
18 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
19 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
20 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
21 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227,
22 and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, except that
23 “Internal Revenue Code” does not include section 847 of the federal Internal Revenue
24 Code. The Internal Revenue Code applies for Wisconsin purposes at the same time
25 as for federal purposes. Amendments to the federal Internal Revenue Code enacted

1 after December 31, 2003, do not apply to this paragraph with respect to taxable years
2 beginning after December 31, 2003, and before January 1, 2005, except that changes
3 to the Internal Revenue Code made by P.L. 108-203, P.L. 108-218, P.L. 108-311,
4 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
5 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
6 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
7 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
8 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
9 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
10 (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811
11 and 844 of P.L. 109-280, and changes that indirectly affect the provisions applicable
12 to this subchapter made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding
13 sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding
14 sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
15 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,
16 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.
17 109-73, excluding section 301 of P.L. 109-73, ~~and~~ P.L. 109-135, excluding sections
18 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405
19 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of
20 P.L. 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

21 **SECTION 60.** 71.42 (2) (q) of the statutes is amended to read:

22 71.42 (2) (q) For taxable years that begin after December 31, 2004, and before
23 January 1, 2006, "Internal Revenue Code" means the federal Internal Revenue Code
24 as amended to December 31, 2004, excluding sections 103, 104, and 110 of P.L.
25 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,

P.L. 109-151,

1 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
2 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
3 431 of P.L. 107-16, ~~section~~ sections 101 and 301 (a) of P.L. 107-147, sections 106, 201,
4 and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and
5 403 (a) of P.L. 108-311, and sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909,
6 and 910 of P.L. 108-357, and as amended by P.L. 109-7, P.L. 109-58, excluding
7 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
8 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,
9 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
10 (j), and (q), and 405 of P.L. 109-135, P.L. 109-222, excluding sections 101, 207, 209,
11 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections
12 811 and 844 of P.L. 109-280, and as indirectly affected by P.L. 99-514, P.L. 100-203,
13 P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508,
14 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
15 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
16 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.
17 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
18 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
19 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
20 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding
21 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,
22 excluding ~~section~~ sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.
23 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and
24 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.
25 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,

P.L. 109-154

1 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,
2 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476,
3 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
4 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
5 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
6 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-222,
7 excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and
8 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, except that "Internal
9 Revenue Code" does not include section 847 of the federal Internal Revenue Code.
10 The Internal Revenue Code applies for Wisconsin purposes at the same time as for
11 federal purposes. Amendments to the federal Internal Revenue Code enacted after
12 December 31, 2004, do not apply to this paragraph with respect to taxable years
13 beginning after December 31, 2004, and before January 1, 2006, except that changes
14 to the Internal Revenue Code made by P.L. 109-7, P.L. 109-58, excluding sections
15 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
16 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
17 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
18 (q), and 405 of P.L. 109-135, P.L. 109-222, excluding sections 101, 207, 209, 503, 512,
19 and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and
20 844 of P.L. 109-280, and changes that indirectly affect the provisions applicable to
21 this subchapter made by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,
22 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.
23 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,
24 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of
25 P.L. 109-135, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.

1 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
2 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

3 **SECTION 61.** 71.42 (2) (r) of the statutes is created to read:

4 71.42 (2) (r) For taxable years that begin after December 31, 2005, and before
5 January 1, 2007, "Internal Revenue Code" means the federal Internal Revenue Code
6 as amended to December 31, 2005, excluding sections 103, 104, and 110 of P.L.
7 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
8 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
9 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
10 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and
11 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403
12 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
13 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,
14 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301
15 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
16 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as amendeded by P.L. 109-222,
17 excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and
18 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly
19 affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.
20 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and
21 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
22 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
23 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202
24 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
25 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.

1 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
2 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.
3 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.
4 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
5 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
6 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
7 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
8 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
9 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
10 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
11 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
12 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
13 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
14 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
15 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
16 109-280, except that "Internal Revenue Code" does not include section 847 of the
17 federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin
18 purposes at the same time as for federal purposes. Amendments to the federal
19 Internal Revenue Code enacted after December 31, 2005, do not apply to this
20 paragraph with respect to taxable years beginning after December 31, 2005, and
21 before January 1, 2007, except that changes to the Internal Revenue Code made by
22 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
23 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and
24 changes that indirectly affect the provisions applicable to this subchapter made by
25 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.

1 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for
2 Wisconsin purposes at the same time as for federal purposes.

3 **SECTION 62.** 71.42 (2) (s) of the statutes is created to read:

4 71.42 (2) (s) For taxable years that begin after December 31, 2006, "Internal
5 Revenue Code" means the federal Internal Revenue Code as amended to
6 December 31, 2006, excluding sections 103, 104, and 110 of P.L. 102-227, sections
7 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),
8 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.
9 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.
10 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.
11 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.
12 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
13 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
14 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.
15 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
16 (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of P.L.
17 109-222, sections 811 and 844 of P.L. 109-280, and P.L. 109-432, and as indirectly
18 affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.
19 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and
20 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
21 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
22 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202
23 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
24 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.
25 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,

P.L. 109-227,

1 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.
2 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.
3 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
4 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
5 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
6 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
7 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
8 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
9 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
10 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
11 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
12 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
13 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
14 109-222, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, except
15 that "Internal Revenue Code" does not include section 847 of the federal Internal
16 Revenue Code. The Internal Revenue Code applies for Wisconsin purposes at the
17 same time as for federal purposes. Amendments to the federal Internal Revenue
18 Code enacted after December 31, 2006, do not apply to this paragraph with respect
19 to taxable years beginning after December 31, 2006.

20 **SECTION 63.** 71.44 (3) of the statutes is amended to read:

21 71.44 (3) EXTENSIONS. In the case of a corporation required to file a return,
22 ~~when sufficient reason is shown, the department of revenue may on written request~~
23 ~~shall allow an automatic extension of 30 days 7 months~~ or until the original due date
24 of the corporation's corresponding federal return, whichever is later, ~~if the~~
25 ~~corporation has not received an extension on its federal return.~~ Any extension of time

1 granted by law or by the internal revenue service for the filing of corresponding
2 federal returns shall extend the time for filing under this subchapter to 30 days after
3 the federal due date if a copy of any extension requested of the internal revenue
4 service is filed with the corporation reports the extension in the manner specified by
5 the department on the return. ~~Termination of an automatic extension by the internal~~
6 ~~revenue service, or its refusal to grant such automatic extension, shall similarly~~
7 ~~require that any returns due under this subchapter are due on or before 30 days after~~
8 ~~the date for termination fixed by the internal revenue service.~~ Except for payments
9 of estimated taxes, income or franchise taxes payable upon the filing of the tax return
10 shall not become delinquent during such extension period, but shall be subject to
11 interest at the rate of 12% per year during such period.

12 **SECTION 64.** 71.738 (1d) of the statutes is repealed.

13 **SECTION 65.** 71.738 (2d) of the statutes is repealed.

14 **SECTION 66.** 71.765 of the statutes is repealed.

15 **SECTION 67.** 71.80 (20) of the statutes is amended to read:

16 **71.80 (20) MAGNETIC MEDIA ELECTRONIC FILING.** If the internal revenue service
17 requires a person to file information returns or wage statements ~~on magnetic media~~
18 ~~or in other machine-readable form~~ electronically for federal income tax purposes, the
19 person shall also file the comparable state information returns or wage statements
20 ~~on magnetic media or in other machine-readable form~~ electronically with the
21 department of revenue for income or franchise tax purposes.

22 **SECTION 9141. Nonstatutory provisions; Revenue.**

23 (1) INTERNAL REVENUE CODE. Changes to the Internal Revenue Code made by
24 Public Law 109-135, excluding sections 101, 105, 201 (a) as it relates to section
25 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of Public Law 109-135, and Public Law

SECTION 9141

1 109-280, excluding sections 811 and 844 of Public Law 109-280, apply to the
2 definitions of "Internal Revenue Code" in chapter 71 of the statutes at the time that
3 those changes apply for federal income tax purposes.

4 (END)