

1 companies, and shareholders of tax-option corporations may claim the credit in  
2 proportion to their ownership interests.

3 (d) *Administration.* Subsection (9e) (d), to the extent that it applies to the credit  
4 under that subsection, applies to the credit under this subsection.

5 **SECTION 1584p.** 71.07 (9e) (g) of the statutes is created to read:

6 71.07 (9e) (g) 1. If an individual claims the credit under this subsection and  
7 claims the federal advance earned income tax credit, the individual may request that  
8 his or her employer add to his or her paycheck an advance payment amount  
9 calculated under subd. 2.

10 2. The advance payment amount that an individual's employer shall add to the  
11 individual's paycheck, as described in subd. 1., shall be equal to a percentage of the  
12 amount that the individual's employer adds to the individual's paycheck as an  
13 advance earned income tax credit payment under federal law. The percentage shall  
14 be the same percentage as is specified in par. (af), based on the number of qualifying  
15 children that the individual has.

16 3. An employer may deduct from the aggregate amount that the employer  
17 would otherwise be required to withhold from employee wages and forward to the  
18 department, under ss. 71.64 and 71.65, the total amount of any advance payments  
19 the employer makes under subd. 2.

20 4. The department shall prepare any forms and instructions that may be  
21 necessary to facilitate the addition of the advance payment amount calculated under  
22 subd. 2. to an individual's paycheck and any changes to the withholding procedures  
23 as described under subd. 3.

24 **SECTION 1585.** 71.07 (9m) (c) of the statutes is amended to read:

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1           71.07 (9m) (c) No person may claim the credit under this subsection unless the  
2 claimant includes with the claimant's return evidence that the rehabilitation was  
3 approved recommended by the state historic preservation officer for approval by the  
4 secretary of the interior under 36 CFR 67.6 before the physical work of construction,  
5 or destruction in preparation for construction, began and that the rehabilitation was  
6 approved by the secretary of the interior under 36 CFR 67.6.

7           **SECTION 1586.** 71.07 (9m) (cm) of the statutes is created to read:

8           71.07 (9m) (cm) Any credit claimed under this subsection for Wisconsin  
9 purposes shall be claimed at the same time as for federal purposes.

10          **SECTION 1587.** 71.07 (9m) (f) of the statutes is amended to read:

11          71.07 (9m) (f) A partnership, limited liability company, or tax-option  
12 corporation may not claim the credit under this subsection. ~~The individual partners~~  
13 of a partnership, members in of a limited liability company, or shareholders in a  
14 tax-option corporation may claim the credit under this subsection based on eligible  
15 costs incurred by the partnership, company, or tax-option corporation, in proportion  
16 to the ownership interest of each partner, member or shareholder. The partnership,  
17 limited liability company, or tax-option corporation shall calculate the amount of the  
18 credit which may be claimed by each partner, member, or shareholder and shall  
19 provide that information to the partner, member, or shareholder. For shareholders  
20 of a tax-option corporation, the credit may be allocated in proportion to the  
21 ownership interest of each shareholder. Credits computed by a partnership or  
22 limited liability company may be claimed in proportion to the ownership interests  
23 of the partners or members or allocated to partners or members as provided in a  
24 written agreement among the partners or members that is entered into no later than  
25 the last day of the taxable year of the partnership or limited liability company, for

1 which the credit is claimed. For a partnership or limited liability company that  
2 places property in service after June 29, 2008, and before January 1, 2009, the credit  
3 attributable to such property may be allocated, at the election of the partnership or  
4 limited liability company, to partners or members for a taxable year of the  
5 partnership or limited liability company that ends after June 29, 2008, and before  
6 January 1, 2010. Any partner or member who claims the credit as provided under  
7 this paragraph shall attach a copy of the agreement, if applicable, to the tax return  
8 on which the credit is claimed. A person claiming the credit as provided under this  
9 paragraph is solely responsible for any tax liability arising from a dispute with the  
10 department of revenue related to claiming the credit.

11 **SECTION 1588.** 71.07 (9m) (g) of the statutes is created to read:

12 71.07 **(9m)** (g) 1. If a person who claims the credit under this subsection elects  
13 to claim the credit based on claiming amounts for expenditures as the expenditures  
14 are paid, rather than when the rehabilitation work is completed, the person shall file  
15 an election form with the department, in the manner prescribed by the department.

16 2. Notwithstanding s. 71.77, the department may adjust or disallow the credit  
17 claimed under this subsection within 4 years after the date that the state historical  
18 society notifies the department that the expenditures for which the credit was  
19 claimed do not comply with the standards for certification promulgated under s.  
20 44.02 (24).

21 **SECTION 1589b.** 71.08 (1) (intro.) of the statutes, as affected by 2009 Wisconsin  
22 Act 2, is amended to read:

23 71.08 **(1) IMPOSITION.** (intro.) If the tax imposed on a natural person, married  
24 couple filing jointly, trust, or estate under s. 71.02, not considering the credits under  
25 ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2dy), ~~(2fd)~~, (3m), (3n),

1 (3p), ~~(3q)~~, (3r), (3s), (3t), (3w), (5b), (5d), (5e), (5f), ~~(5h)~~, ~~(5i)~~, ~~(5j)~~, (6), (6e), ~~(8r)~~, and (9e),  
2 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1dy), ~~(1fd)~~, (2m), (3), (3n), (3t), and  
3 (3w), ~~and~~ 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1dy), ~~(1fd)~~, (2m), (3), (3n),  
4 (3t), and (3w), ~~and subchs. 71.57 to 71.61, and 71.613 and subch. VIII and IX~~ and  
5 payments to other states under s. 71.07 (7), is less than the tax under this section,  
6 there is imposed on that natural person, married couple filing jointly, trust or estate,  
7 instead of the tax under s. 71.02, an alternative minimum tax computed as follows:

8 **SECTION 1590.** 71.09 (11) (e) of the statutes is created to read:

9 71.09 (11) (e) For taxable years beginning after December 31, 2008, the  
10 taxpayer qualifies for a federal extension of time to file under 26 USC 7508A due to  
11 a presidentially declared disaster or terroristic or military action.

12 **SECTION 1591.** 71.09 (11) (f) of the statutes is created to read:

13 71.09 (11) (f) The taxpayer has underpaid the taxpayer's estimated taxes due  
14 to the change in brackets under s. 71.06 (1p) (e) and (2) (g) 5. and (h) 5. This  
15 paragraph applies only in the first taxable year to which these bracket changes apply.

16 **SECTION 1591v.** 71.10 (4) (en) of the statutes is repealed.

17 **SECTION 1591w.** 71.10 (4) (ga) of the statutes is repealed.

18 **SECTION 1593b.** 71.10 (4) (i) of the statutes, as affected by 2009 Wisconsin Act  
19 2, is amended to read:

20 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland  
21 preservation credit under ~~subch. IX~~ ss. 71.57 to 71.61, farmland preservation credit,  
22 2010 and beyond under s. 71.613, homestead credit under subch. VIII, farmland tax  
23 relief credit under s. 71.07 (3m), ~~farmers' drought property tax credit under s. 71.07~~  
24 ~~(2fd)~~, dairy manufacturing facility investment credit under s. 71.07 (3p), jobs tax  
25 credit under s. 71.07 (3q), meat processing facility investment credit under s. 71.07

1 (3r), film production services credit under s. 71.07 (5f) ~~(b) 2.~~, film production company  
2 investment credit under s. 71.07 (5h), veterans and surviving spouses property tax  
3 credit under s. 71.07 (6e), enterprise zone jobs credit under s. 71.07 (3w), beginning  
4 farmer and farm asset owner tax credit under s. 71.07 (8r), earned income tax credit  
5 under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld under  
6 subch. X.

7 **SECTION 1593g.** 71.10 (5j) of the statutes is created to read:

8 71.10 (5j) FEEDING AMERICA; SECOND HARVEST FOOD BANKS CHECKOFF. (a)

9 *Definitions.* In this subsection:

10 1. "Department" means the department of revenue.

11 2. "Second Harvest" means Second Harvest food banks in Wisconsin that are  
12 members of Feeding America.

13 (b) *Voluntary payments.* 1. 'Designation on return.' Every individual filing an  
14 income tax return who has a tax liability or is entitled to a tax refund may designate  
15 on the return any amount of additional payment or any amount of a refund due that  
16 individual for Second Harvest.

17 2. 'Designation added to tax owed.' If the individual owes any tax, the  
18 individual shall remit in full the tax due and the amount designated on the return  
19 for Second Harvest when the individual files a tax return.

20 3. 'Designation deducted from refund.' Except as provided in par. (d), if the  
21 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80  
22 (3) and (3m), the department shall deduct the amount designated on the return for  
23 Second Harvest from the amount of the refund.

1           (c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails  
2 to remit an amount equal to or in excess of the total of the actual tax due, after error  
3 corrections, and the amount designated on the return for Second Harvest:

4           1. The department shall reduce the designation for Second Harvest to reflect  
5 the amount remitted in excess of the actual tax due, after error corrections, if the  
6 individual remitted an amount in excess of the actual tax due, after error corrections,  
7 but less than the total of the actual tax due, after error corrections, and the amount  
8 originally designated on the return for Second Harvest.

9           2. The designation for Second Harvest is void if the individual remitted an  
10 amount equal to or less than the actual tax due, after error corrections.

11           (d) *Errors; insufficient refund.* If an individual is owed a refund that does not  
12 equal or exceed the amount designated on the return for Second Harvest, after  
13 crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error corrections, the  
14 department shall reduce the designation for Second Harvest to reflect the actual  
15 amount of the refund that the individual is otherwise owed, after crediting under ss.  
16 71.75 (9) and 71.80 (3) and (3m) and after error corrections.

17           (e) *Conditions.* If an individual places any conditions on a designation for  
18 Second Harvest, the designation is void.

19           (f) *Void designation.* If a designation for Second Harvest is void, the  
20 department shall disregard the designation and determine amounts due, owed,  
21 refunded, and received without regard to the void designation.

22           (g) *Tax return.* The secretary of revenue shall provide a place for the  
23 designations under this subsection on the individual income tax return.

1           (h) *Certification of amounts.* Annually, on or before September 15, the  
2 secretary of revenue shall certify to the department of administration and the state  
3 treasurer all of the following:

4           1. The total amount of the administrative costs, including data processing  
5 costs, incurred by the department in administering this subsection during the  
6 previous fiscal year.

7           2. The total amount received from all designations for Second Harvest made  
8 by taxpayers during the previous fiscal year.

9           3. The net amount remaining after the administrative costs, including data  
10 processing costs, under subd. 1. are subtracted from the total received under subd.  
11 2.

12           (i) *Appropriations.* From the moneys received from designations for Second  
13 Harvest, an amount equal to the sum of administrative expenses, including data  
14 processing costs, certified under par. (h) 1. shall be deposited in the general fund and  
15 credited to the appropriation account under s. 20.566 (1) (hp), and the department  
16 shall annually pay the following percentages of the net amount remaining that is  
17 certified under par. (h) 3. from the appropriation under s. 20.855 (4) (ge):

18           1. Sixty-five percent to Second Harvest that is located in the city of Milwaukee.

19           2. Twenty percent to Second Harvest that is located in the city of Madison.

20           3. Fifteen percent to Second Harvest that is located in the city of Eau Claire.

21           (j) *Amounts subject to refund.* Amounts designated for Second Harvest under  
22 this subsection are not subject to refund to the taxpayer unless the taxpayer submits  
23 information to the satisfaction of the department, within 18 months after the date  
24 on which the taxes are due or the date on which the return is filed, whichever is later,  
25 that the amount designated is clearly in error. Any refund granted by the

1 department under this paragraph shall be deducted from the moneys received under  
2 this subsection in the fiscal year for which the refund is certified. ✓

3 **SECTION 1593e.** 71.10 (5i) of the statutes is created to read:

4 71.10 (5i) **MILITARY FAMILY RELIEF FUND CHECKOFF.** (a) *Definitions.* In this  
5 subsection:

6 1. "Department" means the department of revenue.

7 2. "Military family relief fund" means the fund under s. 25.38.

8 (b) *Voluntary payments.* 1. 'Designation on return.' Every individual filing an  
9 income tax return who has a tax liability or is entitled to a tax refund may designate  
10 on the return any amount of additional payment or any amount of a refund due that  
11 individual for the military family relief fund.

12 2. 'Designation added to tax owed.' If the individual owes any tax, the  
13 individual shall remit in full the tax due and the amount designated on the return  
14 for the military family relief fund when the individual files a tax return.

15 3. 'Designation deducted from refund.' Except as provided in par. (d), if the  
16 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80  
17 (3) and (3m), the department shall deduct the amount designated on the return for  
18 the military family relief fund from the amount of the refund.

19 (c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails  
20 to remit an amount equal to or in excess of the total of the actual tax due, after error  
21 corrections, and the amount designated on the return for the military family relief  
22 fund:

23 1. The department shall reduce the designation for the military family relief  
24 fund to reflect the amount remitted in excess of the actual tax due, after error  
25 corrections, if the individual remitted an amount in excess of the actual tax due, after



1 error corrections, but less than the total of the actual tax due, after error corrections,  
2 and the amount originally designated on the return for the military family relief  
3 fund.

4 2. The designation for the military family relief fund is void if the individual  
5 remitted an amount equal to or less than the actual tax due, after error corrections.

6 (d) *Errors; insufficient refund.* If an individual is owed a refund that does not  
7 equal or exceed the amount designated on the return for the military family relief  
8 fund, after crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error  
9 corrections, the department shall reduce the designation for the military family  
10 relief fund to reflect the actual amount of the refund that the individual is otherwise  
11 owed, after crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error  
12 corrections.

13 (e) *Conditions.* If an individual places any conditions on a designation for the  
14 military family relief fund, the designation is void.

15 (f) *Void designation.* If a designation for the military family relief fund is void,  
16 the department shall disregard the designation and determine amounts due, owed,  
17 refunded, and received without regard to the void designation.

18 (g) *Tax return.* The secretary of revenue shall provide a place for the  
19 designations under this subsection on the individual income tax return.

20 (h) *Certification of amounts.* Annually, on or before September 15, the  
21 secretary of revenue shall certify to the department of military affairs, the  
22 department of administration, and the state treasurer all of the following:

23 1. The total amount of the administrative costs, including data processing  
24 costs, incurred by the department in administering this subsection during the  
25 previous fiscal year.

1           2. The total amount received from all designations for the military family relief  
2 fund made by taxpayers during the previous fiscal year.

3           3. The net amount remaining after the administrative costs, including data  
4 processing costs, under subd. 1. are subtracted from the total received under subd.  
5 2.

6           (i) *Appropriations.* From the moneys received from designations for the  
7 military family relief fund, an amount equal to the sum of administrative expenses,  
8 including data processing costs, certified under par. (h) 1. shall be deposited in the  
9 general fund and credited to the appropriation account under s. 20.566 (1) (hp), and  
10 the net amount remaining that is certified under par. (h) 3. shall be deposited in the  
11 military family relief fund and credited to the appropriation under s. 20.465 (2) (r).

12           (j) *Amounts subject to refund.* Amounts designated for the military family relief  
13 fund under this subsection are not subject to refund to the taxpayer unless the  
14 taxpayer submits information to the satisfaction of the department, within 18  
15 months after the date on which the taxes are due or the date on which the return is  
16 filed, whichever is later, that the amount designated is clearly in error. Any refund  
17 granted by the department under this paragraph shall be deducted from the moneys  
18 received under this subsection in the fiscal year for which the refund is certified. ✓

19           **SECTION 1594.** 71.13 (1m) of the statutes is created to read:

20           71.13 (1m) SCHEDULES TO BENEFICIARIES. Every fiduciary who is required to file  
21 a return under sub. (1) shall, on or before the due date of the return, including  
22 extensions, provide a schedule to each beneficiary whose share of income,  
23 deductions, credits, or other items of the fiduciary may affect the beneficiary's tax  
24 liability under this chapter. The schedule shall separately indicate the beneficiary's  
25 share of each item.

1           **SECTION 1595.** 71.20 (1m) of the statutes is created to read:

2           71.20 (1m) Every partnership that is required to file a return under sub. (1)  
3 shall, on or before the due date of the return, including extensions, provide a schedule  
4 to each partner whose share of income, deductions, credits, or other items of the  
5 partnership may affect the partner's tax liability under this chapter. The schedule  
6 shall separately indicate the partner's share of each item.

7           **SECTION 1596.** 71.20 (3) of the statutes is created to read:

8           71.20 (3) Any extension granted by law or by the Internal Revenue Service for  
9 the filing of the federal return that corresponds to the return required under sub. (1)  
10 extends the time for filing under this section.

11           **SECTION 1597.** 71.21 (3) of the statutes is amended to read:

12           71.21 (3) The credits under s. 71.28 (4), (4m), and (5) may not be claimed by a  
13 partnership or by partners, including partners of a publicly traded partnership.

14           **SECTION 1598d.** 71.21 (4) of the statutes, as affected by 2009 Wisconsin Act 2,  
15 is amended to read:

16           71.21 (4) Credits computed by a partnership under s. 71.07 (2dd), (2de), (2di),  
17 (2dj), (2dL), (2dm), (2ds), (2dx), (2dy), (3g), (3h), (3n), (3p), (3q), (3r), (3s), (3t), (3w),  
18 (5e), (5f), (5g), (5h), (5i), (5j), and (5k), and (8r) and passed through to partners shall  
19 be added to the partnership's income.

20           **SECTION 1599d.** 71.22 (1r) of the statutes, as affected by 2009 Wisconsin Act  
21 2, is amended to read:

22           71.22 (1r) "Doing business in this state" includes, except as prohibited under  
23 P.L. 86-272, issuing credit, debit, or travel and entertainment cards to customers in  
24 this state; regularly selling products or services of any kind or nature to customers  
25 in this state that receive the product or service in this state; regularly soliciting

1 business from potential customers in this state; regularly performing services  
2 outside this state for which the benefits are received in this state; regularly engaging  
3 in transactions with customers in this state that involve intangible property and  
4 result in receipts flowing to the taxpayer from within this state; holding loans  
5 secured by real or tangible personal property located in this state; owning, directly  
6 or indirectly, a general or limited partnership interest in a partnership that does  
7 business in this state, regardless of the percentage of ownership; and owning,  
8 directly or indirectly, an interest in a limited liability company that does business in  
9 this state, regardless of the percentage of ownership, if the limited liability company  
10 is treated as a partnership for federal income tax purposes. A taxpayer doing  
11 business in this state for any part of the taxable year is considered to be doing  
12 business in this state for the entire taxable year.

13 **SECTION 1600.** 71.22 (4) (n) of the statutes is repealed.

14 **SECTION 1601.** 71.22 (4) (o) of the statutes is amended to read:

15 71.22 (4) (o) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
16 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after  
17 December 31, 1999, and before January 1, 2003, means the federal Internal Revenue  
18 Code as amended to December 31, 1999, 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 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as  
21 amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.  
22 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22,  
23 P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of  
24 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
25 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section

1 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,  
2 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,  
3 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58,  
4 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
5 and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
6 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and  
7 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and P.L. 110-458, and  
8 as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514,  
9 P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2),  
10 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.  
11 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,  
12 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.  
13 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
14 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,  
15 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
16 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.  
17 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections  
18 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.  
19 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections  
20 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.  
21 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
22 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311,  
23 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
24 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
25 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,

1 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding  
2 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
3 (q), and 405 of P.L. 109-135, ~~and P.L. 109-280~~, excluding sections 811 and 844 of P.L.  
4 109-280, and P.L. 110-458. The Internal Revenue Code applies for Wisconsin  
5 purposes at the same time as for federal purposes. Amendments to the federal  
6 Internal Revenue Code enacted after December 31, 1999, do not apply to this  
7 paragraph with respect to taxable years beginning after December 31, 1999, and  
8 before January 1, 2003, except that changes to the Internal Revenue Code made by  
9 P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.  
10 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116,  
11 P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147,  
12 P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding  
13 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.  
14 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and  
15 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,  
16 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding  
17 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
18 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
19 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, ~~and P.L.~~  
20 109-280, excluding sections 811 and 844 of P.L. 109-280, and P.L. 110-458, and  
21 changes that indirectly affect the provisions applicable to this subchapter made by  
22 P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.  
23 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116,  
24 P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147,  
25 P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding

1 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.  
2 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and  
3 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,  
4 337, 422, 847, 909, and 910 of P.L. 108-357, 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, 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, and P.L. 110-458, apply for  
9 Wisconsin purposes at the same time as for federal purposes.

10 **SECTION 1602.** 71.22 (4) (p) of the statutes is amended to read:

11 71.22 (4) (p) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
12 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after  
13 December 31, 2002, and before January 1, 2004, means the federal Internal Revenue  
14 Code as amended to December 31, 2002, excluding sections 103, 104, and 110 of P.L.  
15 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
16 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,  
17 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, and  
18 sections 101 and 301 (a) of P.L. 107-147, and as amended by P.L. 108-27, excluding  
19 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.  
20 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
21 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.  
22 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
23 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding  
24 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
25 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to

1 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.  
2 109-280, excluding sections 811 and 844 of P.L. 109-280, and P.L. 110-458, and as  
3 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.  
4 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821  
5 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.  
6 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,  
7 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.  
8 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
9 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,  
10 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
11 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.  
12 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections  
13 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.  
14 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections  
15 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.  
16 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
17 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201  
18 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,  
19 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101,  
20 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375,  
21 P.L. 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 P.L. 110-458. The Internal Revenue Code applies for Wisconsin purposes at the



1 same time as for federal purposes. Amendments to the federal Internal Revenue  
2 Code enacted after December 31, 2002, do not apply to this paragraph with respect  
3 to taxable years beginning after December 31, 2002, and before January 1, 2004,  
4 except that changes to the Internal Revenue Code made by P.L. 108-27, excluding  
5 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.  
6 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
7 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.  
8 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
9 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding  
10 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
11 of P.L. 109-58, P.L. 109-135, excluding 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, and P.L.  
13 109-280, excluding sections 811 and 844 of P.L. 109-280, and P.L. 110-458, and  
14 changes that indirectly affect the provisions applicable to this subchapter made by  
15 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,  
16 excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
17 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,  
18 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,  
19 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, 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. 109-135, excluding sections 101, 105, 201  
22 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
23 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and P.L.  
24 110-458, apply for Wisconsin purposes at the same time as for federal purposes.

25 **SECTION 1603.** 71.22 (4) (q) of the statutes is amended to read:

1           71.22 (4) (q) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
2           (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after  
3           December 31, 2003, and before January 1, 2005, means the federal Internal Revenue  
4           Code as amended to December 31, 2003, excluding sections 103, 104, and 110 of P.L.  
5           102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
6           sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,  
7           sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16,  
8           sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27,  
9           section 109 of P.L. 108-121, and section 1201 of P.L. 108-173, and as amended by P.L.  
10          108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and  
11          403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,  
12          337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7,  
13          P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
14          1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.  
15          109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section  
16          1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L.  
17          109-280, excluding sections 811 and 844 of P.L. 109-280, and P.L. 110-458, and as  
18          indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.  
19          100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821  
20          (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.  
21          101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,  
22          excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.  
23          103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
24          103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,  
25          excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.

1 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.  
2 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections  
3 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.  
4 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections  
5 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.  
6 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
7 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201  
8 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,  
9 307, 308, 316, 401, and 403 (a) of P.L. 108-311, 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. 108-375,  
11 P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,  
12 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,  
13 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201  
14 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
15 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
16 109-280, and P.L. 110-458. The Internal Revenue Code applies for Wisconsin  
17 purposes at the same time as for federal purposes. Amendments to the federal  
18 Internal Revenue Code enacted after December 31, 2003, do not apply to this  
19 paragraph with respect to taxable years beginning after December 31, 2003, and  
20 before January 1, 2005, except that changes to the Internal Revenue Code made by  
21 P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401,  
22 and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244,  
23 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L.  
24 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
25 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301

1 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
2 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227,  
3 ~~and~~ P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and P.L. 110-458,  
4 and changes that indirectly affect the provisions applicable to this subchapter made  
5 by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316,  
6 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,  
7 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L.  
8 109-7, 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. 109-73, excluding section 301  
10 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
11 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227,  
12 ~~and~~ P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and P.L. 110-458,  
13 apply for Wisconsin purposes at the same time as for federal purposes.

14 **SECTION 1604.** 71.22 (4) (r) of the statutes is amended to read:

15 71.22 (4) (r) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
16 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after  
17 December 31, 2004, and before January 1, 2006, means the federal Internal Revenue  
18 Code as amended to December 31, 2004, 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, and sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and  
25 910 of P.L. 108-357, and as amended by P.L. 109-7, P.L. 109-58, excluding sections

1 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
2 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding  
3 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
4 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,  
5 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding  
6 sections 811 and 844 of P.L. 109-280, and P.L. 110-458, and as indirectly affected in  
7 the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L.  
8 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823  
9 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.  
10 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections  
11 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding  
12 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.  
13 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections  
14 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.  
15 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
16 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
17 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
18 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)  
19 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
20 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
21 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
22 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
23 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
24 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
25 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.

1 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding  
2 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
3 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,  
4 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, ~~and~~ P.L. 109-280, excluding  
5 sections 811 and 844 of P.L. 109-280, and P.L. 110-458. The Internal Revenue Code  
6 applies for Wisconsin purposes at the same time as for federal purposes.  
7 Amendments to the federal Internal Revenue Code enacted after December 31, 2004,  
8 do not apply to this paragraph with respect to taxable years beginning after  
9 December 31, 2004, and before January 1, 2006, except that changes to the Internal  
10 Revenue Code made by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,  
11 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,  
12 excluding section 301 of P.L. 109-73, 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, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and  
15 513 of P.L. 109-222, P.L. 109-227, ~~and~~ P.L. 109-280, excluding sections 811 and 844  
16 of P.L. 109-280, and P.L. 110-458, and changes that indirectly affect the provisions  
17 applicable to this subchapter made by P.L. 109-7, P.L. 109-58, excluding sections  
18 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
19 109-58, 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, and P.L. 110-458, apply for Wisconsin purposes  
24 at the same time as for federal purposes.

25 **SECTION 1605.** 71.22 (4) (s) of the statutes is amended to read:

1           71.22 (4) (s) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
2 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after  
3 December 31, 2005, and before January 1, 2007, means the federal Internal Revenue  
4 Code as amended to December 31, 2005, excluding sections 103, 104, and 110 of P.L.  
5 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
6 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
7 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
8 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
9 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403  
10 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
11 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,  
12 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301  
13 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
14 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as amendeded by P.L. 109-222,  
15 excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and  
16 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and P.L. 110-458, and  
17 as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514,  
18 P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2),  
19 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.  
20 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,  
21 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.  
22 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
23 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,  
24 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
25 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.

1 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections  
2 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.  
3 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections  
4 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.  
5 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
6 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
7 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.  
8 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
9 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58,  
10 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
11 and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L.  
12 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,  
13 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of  
14 P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512,  
15 and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and  
16 844 of P.L. 109-280, and P.L. 110-458. The Internal Revenue Code applies for  
17 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
18 federal Internal Revenue Code enacted after December 31, 2005, do not apply to this  
19 paragraph with respect to taxable years beginning after December 31, 2005, and  
20 before January 1, 2007, except that changes to the Internal Revenue Code made by  
21 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.  
22 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and P.L.  
23 110-458, and changes that indirectly affect the provisions applicable to this  
24 subchapter made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513  
25 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of



1 P.L. 109-280, and P.L. 110-458, apply for Wisconsin purposes at the same time as  
2 for federal purposes.

3 **SECTION 1606.** 71.22 (4) (t) of the statutes is amended to read:

4 71.22 (4) (t) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
5 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after  
6 December 31, 2006, and before January 1, 2008, means the federal Internal Revenue  
7 Code as amended to December 31, 2006, excluding sections 103, 104, and 110 of P.L.  
8 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
9 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
10 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
11 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
12 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403  
13 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
14 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,  
15 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301  
16 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403  
17 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of  
18 P.L. 109-222, sections 811 and 844 of P.L. 109-280, and P.L. 109-432, and as  
19 amended by P.L. 110-458, and as indirectly affected in the provisions applicable to  
20 this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803  
21 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section  
22 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239,  
23 P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
24 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
25 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.

1 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
2 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
3 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
4 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
5 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
6 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.  
7 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
8 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
9 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,  
10 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,  
11 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, 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. 109-59, excluding section 11146  
14 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,  
15 excluding 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, P.L. 109-151, P.L. 109-222, excluding sections  
17 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280,  
18 excluding sections 811 and 844 of P.L. 109-280, and P.L. 110-458. The Internal  
19 Revenue Code applies for Wisconsin purposes at the same time as for federal  
20 purposes. Amendments to the federal Internal Revenue Code enacted after  
21 December 31, 2006, do not apply to this paragraph with respect to taxable years  
22 beginning after December 31, 2006, and before January 1, 2008, except that changes  
23 to the Internal Revenue Code made by P.L. 110-458, and changes that indirectly  
24 affect the provisions applicable to this subchapter made by P.L. 110-458, apply for  
25 Wisconsin purposes at the same time as for federal purposes.

1           **SECTION 1607.** 71.22 (4) (u) of the statutes is created to read:

2           71.22 (4) (u) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
3 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after  
4 December 31, 2007, and before January 1, 2009, means the federal Internal Revenue  
5 Code as amended to December 31, 2007, excluding sections 103, 104, and 110 of P.L.  
6 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
7 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
8 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
9 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
10 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403  
11 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
12 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,  
13 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301  
14 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403  
15 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of  
16 P.L. 109-222, sections 811 and 844 of P.L. 109-280, P.L. 109-432, P.L. 110-28, P.L.  
17 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, and P.L. 110-172, and as  
18 amended by P.L. 110-458, and as indirectly affected in the provisions applicable to  
19 this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803  
20 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section  
21 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239,  
22 P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
23 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
24 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
25 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605

1 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
2 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
3 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
4 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
5 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.  
6 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
7 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
8 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,  
9 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,  
10 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, 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. 109-59, excluding section 11146  
13 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, 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, P.L. 109-151, P.L. 109-222, excluding sections  
16 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280,  
17 excluding sections 811 and 844 of P.L. 109-280, and P.L. 110-458. The Internal  
18 Revenue Code applies for Wisconsin purposes at the same time as for federal  
19 purposes. Amendments to the federal Internal Revenue Code enacted after  
20 December 31, 2007, do not apply to this paragraph with respect to taxable years  
21 beginning after December 31, 2007, and before January 1, 2009, except that changes  
22 to the Internal Revenue Code made by P.L. 110-458, and changes that indirectly  
23 affect the provisions applicable to this subchapter made by P.L. 110-458, apply for  
24 Wisconsin purposes at the same time as for federal purposes.

25 **SECTION 1608.** 71.22 (4) (um) of the statutes is created to read:

1           71.22 (4) (um) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
2 (1g), and 71.42 (2); "Internal Revenue Code," for taxable years that begin after  
3 December 31, 2008, means the federal Internal Revenue Code as amended to  
4 December 31, 2008, excluding sections 103, 104, and 110 of P.L. 102-227, sections  
5 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),  
6 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.  
7 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.  
8 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.  
9 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.  
10 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
11 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
12 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.  
13 109-73, 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, sections 101, 207, 209, 503, 512, and 513 of P.L.  
15 109-222, sections 811 and 844 of P.L. 109-280, P.L. 109-432, P.L. 110-28, P.L.  
16 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, P.L. 110-185, P.L.  
17 110-234, P.L. 110-245, P.L. 110-289, P.L. 110-317, P.L. 110-343, and P.L. 110-351,  
18 and as indirectly affected in the provisions applicable to this subchapter by P.L.  
19 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812  
20 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L.  
21 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.  
22 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.  
23 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and  
24 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.  
25 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.

1 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.  
2 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,  
3 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding  
4 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,  
5 excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.  
6 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.  
7 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.  
8 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403  
9 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336,  
10 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7,  
11 P.L. 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. 109-59, excluding section 11146 of P.L.  
13 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding  
14 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
15 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,  
16 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, excluding  
17 sections 811 and 844 of P.L. 109-280, and P.L. 110-458. The Internal Revenue Code  
18 applies for Wisconsin purposes at the same time as for federal purposes.  
19 Amendments to the federal Internal Revenue Code enacted after December 31, 2008,  
20 do not apply to this paragraph with respect to taxable years beginning after  
21 December 31, 2008.

22 **SECTION 1609.** 71.22 (4m) (L) of the statutes is repealed.

23 **SECTION 1610.** 71.22 (4m) (m) of the statutes is amended to read:

24 71.22 (4m) (m) For taxable years that begin after December 31, 1999, and  
25 before January 1, 2003, "Internal Revenue Code", for corporations that are subject

1 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal  
2 Internal Revenue Code as amended to December 31, 1999, 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, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
5 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and  
6 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16,  
7 P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301  
8 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358,  
9 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,  
10 excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections  
11 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections  
12 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7,  
13 P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
14 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201  
15 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
16 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and P.L.  
17 110-458, and as indirectly affected in the provisions applicable to this subchapter by  
18 P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179,  
19 P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.  
20 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150  
21 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.  
22 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),  
23 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.  
24 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.  
25 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,

1 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.  
2 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L.  
3 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections  
4 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121,  
5 P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a)  
6 of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337,  
7 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections  
8 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
9 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section  
10 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280,  
11 excluding sections 811 and 844 of P.L. 109-280, and P.L. 110-458. The Internal  
12 Revenue Code applies for Wisconsin purposes at the same time as for federal  
13 purposes. Amendments to the Internal Revenue Code enacted after December 31,  
14 1999, do not apply to this paragraph with respect to taxable years beginning after  
15 December 31, 1999, and before January 1, 2003, except that changes to the Internal  
16 Revenue Code made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165  
17 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
18 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a),  
19 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.  
20 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding  
21 section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,  
22 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,  
23 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L.  
24 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
25 1329, 1348, and 1351 of P.L. 109-58, 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, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and P.L.  
3 110-458, and changes that indirectly affect the provisions applicable to this  
4 subchapter made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
5 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
6 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a),  
7 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.  
8 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding  
9 section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,  
10 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,  
11 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L.  
12 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
13 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201  
14 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
15 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and P.L.  
16 110-458, apply for Wisconsin purposes at the same time as for federal purposes.

17 **SECTION 1611.** 71.22 (4m) (n) of the statutes is amended to read:

18 71.22 (4m) (n) For taxable years that begin after December 31, 2002, and  
19 before January 1, 2004, "Internal Revenue Code," for corporations that are subject  
20 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal  
21 Internal Revenue Code as amended to December 31, 2002, excluding sections 103,  
22 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
23 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
24 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
25 431 of P.L. 107-16, and sections 101 and 301 (a) of P.L. 107-147, and as amended by

1 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, P.L. 108-375, P.L. 109-7,  
6 P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
7 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201  
8 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
9 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and P.L.  
10 110-458, and as indirectly affected in the provisions applicable to this subchapter by  
11 P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179,  
12 P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.  
13 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150  
14 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.  
15 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),  
16 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.  
17 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.  
18 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,  
19 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.  
20 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.  
21 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections  
22 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121,  
23 P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218,  
24 P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311,  
25 P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and

1 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305,  
2 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58,  
3 P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a),  
4 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding  
5 sections 811 and 844 of P.L. 109-280, and P.L. 110-458. The Internal Revenue Code  
6 applies for Wisconsin purposes at the same time as for federal purposes.  
7 Amendments to the Internal Revenue Code enacted after December 31, 2002, do not  
8 apply to this paragraph with respect to taxable years beginning after  
9 December 31, 2002, and before January 1, 2004, except that changes to the Internal  
10 Revenue Code made by P.L. 108-27, excluding sections 106, 201, and 202 of P.L.  
11 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding  
12 section 1201 of P.L. 108-173, 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, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,  
16 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, 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, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
19 109-280, and P.L. 110-458, and changes that indirectly affect the provisions  
20 applicable to this subchapter made by P.L. 108-27, excluding sections 106, 201, and  
21 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173,  
22 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
23 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
24 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
25 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,

1 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.  
2 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
3 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, ~~and~~ P.L. 109-280, excluding sections  
4 811 and 844 of P.L. 109-280, and P.L. 110-458, apply for Wisconsin purposes at the  
5 same time as for federal purposes.

6 **SECTION 1612.** 71.22 (4m) (o) of the statutes is amended to read:

7 71.22 (4m) (o) For taxable years that begin after December 31, 2003, and  
8 before January 1, 2005, "Internal Revenue Code," for corporations that are subject  
9 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal  
10 Internal Revenue Code as amended to December 31, 2003, excluding sections 103,  
11 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
12 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
13 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
14 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
15 202 of P.L. 108-27, section 109 of P.L. 108-121, and section 1201 of P.L. 108-173, and  
16 as amended by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,  
17 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,  
18 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.  
19 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,  
20 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding  
21 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
22 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
23 109-227, ~~and~~ P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and P.L.  
24 110-458, and as indirectly affected in the provisions applicable to this subchapter by  
25 P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179,

1 P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.  
2 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150  
3 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.  
4 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),  
5 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.  
6 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.  
7 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,  
8 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.  
9 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.  
10 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections  
11 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121,  
12 P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218,  
13 P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311,  
14 P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and  
15 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding  
16 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
17 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, 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, P.L. 109-227, and P.L. 109-280, excluding  
20 sections 811 and 844 of P.L. 109-280, and P.L. 110-458. The Internal Revenue Code  
21 applies for Wisconsin purposes at the same time as for federal purposes.  
22 Amendments to the Internal Revenue Code enacted after December 31, 2003, do not  
23 apply to this paragraph with respect to taxable years beginning after  
24 December 31, 2003, and before January 1, 2005, except that changes to the Internal  
25 Revenue Code made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections

1 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections  
2 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.  
3 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,  
4 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,  
5 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201  
6 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
7 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
8 109-280, P.L. 110-458, and changes that indirectly affect the provisions  
9 applicable to this subchapter made by P.L. 108-203, P.L. 108-218, P.L. 108-311,  
10 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
11 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
12 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
13 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
14 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding  
15 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
16 (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811  
17 and 844 of P.L. 109-280, P.L. 110-458, apply for Wisconsin purposes at the same  
18 time as for federal purposes.

19 **SECTION 1613.** 71.22 (4m) (p) of the statutes is amended to read:

20 71.22 (4m) (p) For taxable years that begin after December 31, 2004, and  
21 before January 1, 2006, "Internal Revenue Code," for corporations that are subject  
22 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal  
23 Internal Revenue Code as amended to December 31, 2004, excluding sections 103,  
24 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
25 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.

1 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,  
2 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,  
3 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,  
4 308, 316, 401, and 403 (a) of P.L. 108-311, and sections 101, 201, 211, 242, 244, 336,  
5 337, 422, 847, 909, and 910 of P.L. 108-357, and as amendeded by P.L. 109-7, P.L.  
6 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
7 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.  
8 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section  
9 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L.  
10 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.  
11 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and P.L.  
12 110-458, and as indirectly affected in the provisions applicable to this subchapter by  
13 P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179,  
14 P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.  
15 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150  
16 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.  
17 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),  
18 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.  
19 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.  
20 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,  
21 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.  
22 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.  
23 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections  
24 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201  
25 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,

1 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,  
2 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.  
3 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,  
4 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding  
5 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
6 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
7 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.  
8 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
9 109-280, and P.L. 110-458. The Internal Revenue Code applies for Wisconsin  
10 purposes at the same time as for federal purposes. Amendments to the Internal  
11 Revenue Code enacted after December 31, 2004, do not apply to this paragraph with  
12 respect to taxable years beginning after December 31, 2004, and before January 1,  
13 2006, except that changes to the Internal Revenue Code made by P.L. 109-7, P.L.  
14 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
15 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.  
16 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section  
17 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L.  
18 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.  
19 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and P.L.  
20 110-458, and changes that indirectly affect the provisions applicable to this  
21 subchapter made by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,  
22 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,  
23 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201  
24 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
25 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and



1 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844  
2 of P.L. 109-280, and P.L. 110-458, apply for Wisconsin purposes at the same time as  
3 for federal purposes.

4 **SECTION 1614.** 71.22 (4m) (q) of the statutes is amended to read:

5 71.22 (4m) (q) For taxable years that begin after December 31, 2005, and  
6 before January 1, 2007, "Internal Revenue Code," for corporations that are subject  
7 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal  
8 Internal Revenue Code as amended to December 31, 2005, excluding sections 103,  
9 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
10 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
11 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,  
12 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,  
13 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,  
14 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,  
15 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,  
16 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of  
17 P.L. 109-59, section 301 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates  
18 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as  
19 amended by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.  
20 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
21 109-280, and P.L. 110-458, and as indirectly affected in the provisions applicable to  
22 this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.  
23 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections  
24 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding  
25 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.

1 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections  
2 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.  
3 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
4 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
5 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
6 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)  
7 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
8 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
9 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
10 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
11 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
12 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
13 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
14 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
15 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
16 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
17 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.  
18 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
19 109-280, and P.L. 110-458. The Internal Revenue Code applies for Wisconsin  
20 purposes at the same time as for federal purposes. Amendments to the Internal  
21 Revenue Code enacted after December 31, 2005, do not apply to this paragraph with  
22 respect to taxable years beginning after December 31, 2005, and before January 1,  
23 2007, except that changes to the Internal Revenue Code made 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 P.L. 110-458, and

1 changes that indirectly affect the provisions applicable to this subchapter made by  
2 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.  
3 109-227, ~~and~~ P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and P.L.  
4 110-458, apply for Wisconsin purposes at the same time as for federal purposes.

5 **SECTION 1615.** 71.22 (4m) (r) of the statutes is amended to read:

6 71.22 (4m) (r) For taxable years that begin after December 31, 2006, and  
7 before January 1, 2008, "Internal Revenue Code," for corporations that are subject  
8 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal  
9 Internal Revenue Code as amended to December 31, 2006, excluding sections 103,  
10 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
11 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
12 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,  
13 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,  
14 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,  
15 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,  
16 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,  
17 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of  
18 P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to  
19 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101,  
20 207, 209, 503, 512, and 513 of P.L. 109-222, sections 811 and 844 of P.L. 109-280, and  
21 P.L. 109-432, and as amended by P.L. 110-458, and as indirectly affected in the  
22 provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647,  
23 P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,  
24 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.  
25 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.

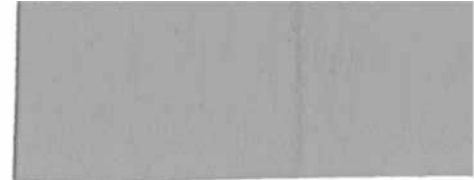
1 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,  
2 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
3 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.  
4 105-277, P.L. 106-36, P.L. 106-170, P.L. 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  
7 101 and 301 (a) 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, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
10 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.  
11 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
12 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58,  
13 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
14 and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L.  
15 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,  
16 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of  
17 P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512,  
18 and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and  
19 844 of P.L. 109-280, and P.L. 110-458. The Internal Revenue Code applies for  
20 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
21 Internal Revenue Code enacted after December 31, 2006, do not apply to this  
22 paragraph with respect to taxable years beginning after December 31, 2006, and  
23 before January 1, 2008, except that changes to the Internal Revenue Code made by  
24 P.L. 110-458, and changes that indirectly affect the provisions applicable to this

1 subchapter made by P.L. 110-458, apply for Wisconsin purposes at the same time as  
2 for federal purposes.

3 **SECTION 1616.** 71.22 (4m) (s) of the statutes is created to read:

4 71.22 (4m) (s) For taxable years that begin after December 31, 2007, and  
5 before January 1, 2009, "Internal Revenue Code," for corporations that are subject  
6 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal  
7 Internal Revenue Code as amended to December 31, 2007, excluding sections 103,  
8 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
9 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
10 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,  
11 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,  
12 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,  
13 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,  
14 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,  
15 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of  
16 P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to  
17 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101,  
18 207, 209, 503, 512, and 513 of P.L. 109-222, sections 811 and 844 of P.L. 109-280, P.L.  
19 109-432, P.L. 110-28, P.L. 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, and  
20 P.L. 110-172, and as amendeded by P.L. 110-458, and as indirectly affected in the  
21 provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647,  
22 P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,  
23 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.  
24 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
25 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,

1 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
2 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.  
3 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections  
4 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.  
5 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections  
6 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.  
7 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
8 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
9 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.  
10 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
11 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58,  
12 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
13 and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L.  
14 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,  
15 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of  
16 P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512,  
17 and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and  
18 844 of P.L. 109-280, and P.L. 110-458. The Internal Revenue Code applies for  
19 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
20 Internal Revenue Code enacted after December 31, 2007, do not apply to this  
21 paragraph with respect to taxable years beginning after December 31, 2007, and  
22 before January 1, 2009, except that changes to the Internal Revenue Code made by  
23 P.L. 110-458, and changes that indirectly affect the provisions applicable to this  
24 subchapter made by P.L. 110-458, apply for Wisconsin purposes at the same time as  
25 for federal purposes.



1           **SECTION 1617.** 71.22 (4m) (sm) of the statutes is created to read:

2           71.22 (4m) (sm) For taxable years that begin after December 31, 2008,  
3           “Internal Revenue Code,” for corporations that are subject to a tax on unrelated  
4           business income under s. 71.26 (1) (a), means the federal Internal Revenue Code as  
5           amended to December 31, 2008, excluding sections 103, 104, and 110 of P.L. 102-227,  
6           sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections  
7           1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and  
8           5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of  
9           P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of  
10          P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of  
11          P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
12          of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,  
13          1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301  
14          of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403  
15          (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of  
16          P.L. 109-222, sections 811 and 844 of P.L. 109-280, P.L. 109-432, P.L. 110-28, P.L.  
17          110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, P.L. 110-185, P.L.  
18          110-234, P.L. 110-245, P.L. 110-289, P.L. 110-317, P.L. 110-343, and P.L. 110-351,  
19          and as indirectly affected in the provisions applicable to this subchapter by P.L.  
20          99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.  
21          101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.  
22          102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150  
23          (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.  
24          103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),  
25          1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.

1 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.  
2 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,  
3 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.  
4 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.  
5 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections  
6 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201  
7 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,  
8 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102,  
9 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375,  
10 P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,  
11 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59,  
12 excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L.  
13 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section  
14 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L.  
15 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.  
16 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and P.L.  
17 110-458. The Internal Revenue Code applies for Wisconsin purposes at the same  
18 time as for federal purposes. Amendments to the Internal Revenue Code enacted  
19 after December 31, 2008, do not apply to this paragraph with respect to taxable years  
20 beginning after December 31, 2008.

21 **SECTION 1618.** 71.24 (7) of the statutes is renumbered 71.24 (7) (a) and  
22 amended to read:

23 71.24 (7) (a) In the case of a corporation required to file a return, the  
24 department of revenue shall allow an automatic extension of 7 months or until the  
25 original due date of the corporation's corresponding federal return, whichever is



1 later. Any extension of time granted by law or by the internal revenue service for the  
2 filing of corresponding federal returns shall extend the time for filing under this  
3 subchapter to 30 days after the federal due date if the corporation reports the  
4 extension in the manner specified by the department on the return. Except for  
5 payments of estimated taxes, income or franchise taxes payable upon the filing of the  
6 tax return shall not become delinquent during such extension period, but shall,  
7 except as provided in par. (b), be subject to interest at the rate of 12% per year during  
8 such period.

9 **SECTION 1619.** 71.25 (9) (a) of the statutes is amended to read:

10 71.25 (9) (a) The sales factor is a fraction, the numerator of which is the total  
11 sales of the taxpayer in this state during the tax period, and the denominator of  
12 which is the total sales of the taxpayer everywhere during the tax period. For sales  
13 of tangible personal property, the numerator of the sales factor is the sales of the  
14 taxpayer during the tax period under par. (b) 1. and 2. plus ~~50%~~ 100 percent of the  
15 sales of the taxpayer during the tax period under pars. (b) 2m. and 3. and (c). For  
16 purposes of applying pars. (b) 2m. and 3. and (c), if a taxpayer is within another  
17 state's jurisdiction for income or franchise tax purposes for any part of the taxable  
18 year, it is considered to be within that state's jurisdiction for income or franchise tax  
19 purposes for the entire taxable year.

20 **SECTION 1620b.** 71.25 (9) (df) 3. of the statutes is repealed.

21 **SECTION 1621b.** 71.25 (9) (dh) 4. of the statutes is repealed.

22 **SECTION 1621c.** 71.25 (9) (dj) 2. of the statutes, as created by 2009 Wisconsin  
23 Act 2, is repealed.

24 **SECTION 1621d.** 71.25 (9) (dk) 2. of the statutes, as created by 2009 Wisconsin  
25 Act 2, is repealed.

1           **SECTION 1621e.** 71.255 (2) (a) of the statutes, as created by 2009 Wisconsin Act  
2           2, is amended to read:

3           71.255 (2) (a) A corporation, not including a corporation of which all its income  
4           is exempt from taxation under s. 71.26 (1) or 71.45 (1), engaged in a unitary business  
5           with one or more other corporations in the same commonly controlled group shall  
6           report its share of income from that unitary business in the amount determined by  
7           a combined report filed by a designated agent of the unitary business, as determined  
8           under sub. (7). The combined report shall include the income, determined under sub.  
9           (3), and apportionment factor or factors determined under sub. (5), of every  
10          corporation in the commonly controlled group that is engaged in the unitary  
11          business, except as provided in pars. (b) to (f).

12          **SECTION 1621eb.** 71.255 (2m) of the statutes is created to read:

13          71.255 (2m) ELECTION TO INCLUDE EVERY MEMBER OF COMMONLY CONTROLLED  
14          GROUP. (a) The designated agent as provided in sub. (7) may elect, without first  
15          obtaining written approval from the department, to include in its combined group  
16          every corporation in its commonly controlled group, regardless of whether such  
17          corporations are engaged in the same unitary business as the designated agent.  
18          Corporations included in the combined group by operation of this election are  
19          required to use combined reporting only to the extent described in sub. (2). The  
20          commonly controlled group shall calculate its Wisconsin income and apportionment  
21          factors as provided under subs. (3), (4), and (5), and all income of all members of the  
22          commonly controlled group, whether or not such income would otherwise be subject  
23          to apportionment or allocable to a particular state in the absence of an election under  
24          this subsection, shall be treated as apportionable income for purposes of the  
25          combined report.

1 (b) The election under this subsection shall be executed by the designated agent  
2 on an original, timely filed combined report. Any corporation that becomes  
3 includable in the commonly controlled group subsequent to the year of election shall  
4 have waived any objection to its inclusion in the combined report.

5 (c) An election under this subsection shall be binding for and applicable to the  
6 taxable year for which it is made and for the next 9 taxable years. An election may  
7 be renewed for another 10 taxable years, without prior written approval from the  
8 department after it has been in effect for 10 taxable years. The renewal shall be made  
9 on an original, timely filed return for the first taxable year after the completion of  
10 a 10-year period for which an election under this subsection was in place. An election  
11 that is not renewed shall be revoked. In the case of a revocation, a new election under  
12 this subsection shall not be permitted in any of the immediately following 3 taxable  
13 years.

14 (d) The department shall disregard the tax effect of an election under this  
15 subsection, or disallow the election, with respect to any controlled group member or  
16 members for any year of the election period, if the department determines that the  
17 election has the effect of tax avoidance. ↓

18 **SECTION 1621f.** 71.255 (3) (c) of the statutes, as created by 2009 Wisconsin Act  
19 2, is amended to read:

20 71.255 (3) (c) Its income from a business conducted wholly by the member  
21 entirely within the state. If a combined group consists only of corporations that are  
22 conducting business entirely within this state, sub. (4) (f) to (j) applies to those  
23 corporations.

24 **SECTION 1621g.** 71.255 (4) (e) of the statutes, as created by 2009 Wisconsin Act  
25 2, is repealed.