

2015-2016 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU

LRB-0275/P2ins  
JK:cjs:jm

SA ✓  
Insert 1 - 2

1           **SECTION 1.** 71.01 (6) (g) of the statutes is amended to read:

2           71.01 (6) (g) For taxable years that begin after December 31, 2008, and before  
3           January 1, 2011, for natural persons and fiduciaries, except fiduciaries of nuclear  
4           decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
5           Internal Revenue Code as amended to December 31, 2008, excluding sections 103,  
6           104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
7           (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
8           104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,  
9           P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,  
10          sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,  
11          308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336,  
12          337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309,  
13          1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section  
14          11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates  
15          to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101,  
16          207, 209, 503, and 513 of P.L. 109-222, P.L. 109-432, P.L. 110-28, P.L. 110-140, P.L.  
17          110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, P.L. 110-185, P.L. 110-234,  
18          sections 110, 113, and 301 of P.L. 110-245, P.L. 110-246, except section 15316 of P.L.  
19          110-246, P.L. 110-289, except section 3093 of P.L. 110-289, P.L. 110-317, and P.L.  
20          110-343, except section 301 of division B and section 313 of division C of P.L. 110-343,  
21          and as amended by sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of  
22          division B of P.L. 111-5, section 301 of P.L. 111-147, P.L. 111-192, section 1601 of P.L.  
23          111-203, section 215 of P.L. 111-226, section 2112 of P.L. 111-240, and P.L. 111-325,

1 and P.L. 113-168, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L.  
2 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L.  
3 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.  
4 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150  
5 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.  
6 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202  
7 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
8 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.  
9 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,  
10 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.  
11 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.  
12 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
13 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
14 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
15 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
16 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of  
17 P.L. 108-357, P.L. 108-375, P.L. 108-476, 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. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
20 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
21 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
22 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, and 513 of P.L.  
23 109-222, P.L. 109-227, P.L. 109-280, P.L. 110-245, excluding sections 110, 113, and  
24 301 of P.L. 110-245, section 15316 of P.L. 110-246, section 3093 of P.L. 110-289,  
25 section 301 of division B and section 313 of division C of P.L. 110-343, P.L. 110-351,

1 P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division  
 2 B of P.L. 111-5, section 301 of P.L. 111-147, P.L. 111-192, section 1601 of P.L.  
 3 111-203, section 215 of P.L. 111-226, section 2112 of P.L. 111-240, and P.L. 111-325,  
 4 and P.L. 113-168. The Internal Revenue Code applies for Wisconsin purposes at the  
 5 same time as for federal purposes. Amendments to the federal Internal Revenue  
 6 Code enacted after December 31, 2008, do not apply to this paragraph with respect  
 7 to taxable years beginning after December 31, 2008, and before January 1, 2011,  
 8 except that changes to the Internal Revenue Code made by sections 1261, 1262, 1401,  
 9 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 301 of P.L.  
 10 111-147, P.L. 111-192, section 1601 of P.L. 111-203, section 215 of P.L. 111-226,  
 11 section 2112 of P.L. 111-240, and P.L. 111-325, and P.L. 113-168, and changes that  
 12 indirectly affect the provisions applicable to this subchapter made by sections 1261,  
 13 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 301  
 14 of P.L. 111-147, P.L. 111-192, section 1601 of P.L. 111-203, section 215 of P.L.  
 15 111-226, section 2112 of P.L. 111-240, and P.L. 111-325, and P.L. 113-168, apply for  
 16 Wisconsin purposes at the same time as for federal purposes.

History: 1987 a. 312; 1987 a. 411 ss. 6 to 8, 26, 27, 31; 1989 a. 31, 100, 336; 1991 a. 39, 269; 1993 a. 16, 112, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237; 1999 a. 9, 194; 2001 a. 109; 2003 a. 33; 2005 a. 25, 49, 362; 2007 a. 20, 226; 2009 a. 2, 28, 161, 183; 2011 a. 32; 2013 a. 20.

17 **SECTION 2. 71.01 (6) (h)** of the statutes is amended to read:

18 **71.01 (6) (h)** For taxable years that begin after December 31, 2010, and before  
 19 January 1, 2013, for natural persons and fiduciaries, except fiduciaries of nuclear  
 20 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
 21 Internal Revenue Code as amended to December 31, 2010, 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, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,

1 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,  
2 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,  
3 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336,  
4 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309,  
5 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section  
6 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates  
7 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101,  
8 207, 503, and 513 of P.L. 109-222, P.L. 109-432, except sections 117, 406, 409, 410,  
9 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432,  
10 P.L. 110-28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L.  
11 110-140, sections 2, 3, and 5 of P.L. 110-142, P.L. 110-166, sections 3 (b) and 11 (b),  
12 (e), and (g) of P.L. 110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245,  
13 P.L. 110-246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L.  
14 110-246, sections 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317,  
15 P.L. 110-343, except sections 116, 208, 211, and 301 of division B and sections 313  
16 and 504 of division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401,  
17 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L.  
18 111-147, P.L. 111-148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908,  
19 and 10909 of P.L. 111-148, P.L. 111-152, except section 1407 of P.L. 111-152, P.L.  
20 111-203, except section 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and  
21 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113  
22 of P.L. 111-240, and P.L. 111-312, and as amendeded by section 902 of P.L. 112-240 and  
23 by P.L. 113-168, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L.  
24 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L.  
25 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.

1 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150  
2 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.  
3 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202  
4 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
5 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.  
6 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,  
7 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.  
8 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.  
9 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
10 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
11 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
12 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
13 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of  
14 P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
15 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
16 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
17 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
18 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
19 109-151, P.L. 109-222, excluding sections 101, 207, 503, and 513 of P.L. 109-222,  
20 P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425  
21 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232,  
22 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3,  
23 and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g)  
24 of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4,  
25 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L. 110-289, excluding

1 sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e)  
2 of P.L. 110-317, sections 116, 208, 211, and 301 of division B and sections 313 and 504  
3 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401,  
4 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L.  
5 111-147, excluding section 201 of P.L. 111-147, sections 1322, 1515, 9003, 9021,  
6 9022, 10108, 10908, and 10909 of P.L. 111-148, section 1407 of P.L. 111-152, P.L.  
7 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of P.L. 111-226, sections  
8 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, P.L. 111-325, and section 902 of P.L.  
9 112-240, and P.L. 113-168. The Internal Revenue Code applies for Wisconsin  
10 purposes at the same time as for federal purposes, except that changes made by  
11 section 209 of P.L. 109-222, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425  
12 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232,  
13 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3,  
14 and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g)  
15 of P.L. 110-172, sections 110 and 113 of P.L. 110-245, sections 15312, 15313, 15314,  
16 and 15342 of P.L. 110-246, sections 3031, 3032, 3033, 3041, 3051, 3052, 3061, and  
17 3092 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections  
18 116, 208, and 211 of division B and section 504 of division C of P.L. 110-343, section  
19 14 of P.L. 111-92, sections 531, 532, and 533 of P.L. 111-147, sections 10908 and  
20 10909 of P.L. 111-148, and section 2043 of P.L. 111-240 do not apply for taxable years  
21 beginning before January 1, 2011. Amendments to the federal Internal Revenue  
22 Code enacted after December 31, 2010, do not apply to this paragraph with respect  
23 to taxable years beginning after December 31, 2010, and before January 1, 2013,  
24 except that changes to the Internal Revenue Code made by section 902 of P.L.  
25 112-240 and by P.L. 113-168, and changes that indirectly affect the provisions

1 applicable to this subchapter made by section 902 of P.L. 112-240 and by P.L.  
2 113-168, apply for Wisconsin purposes at the same time as for federal purposes.

History: 1987 a. 312; 1987 a. 411 ss. 6 to 8, 26, 27, 31; 1989 a. 31, 100, 336; 1991 a. 39, 269; 1993 a. 16, 112, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237; 1999 a. 9, 194; 2001 a. 109; 2003 a. 33; 2005 a. 25, 49, 362; 2007 a. 20, 226; 2009 a. 2, 28, 161, 183; 2011 a. 32; 2013 a. 20.

**Insert 6 - 14**

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

4 71.22 (4) (g) 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, 2008, and before January 1, 2011, means the federal Internal Revenue  
7 Code as amended to December 31, 2008, 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, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and  
14 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
15 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section  
16 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
17 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, and 513  
18 of P.L. 109-222, P.L. 109-432, P.L. 110-28, P.L. 110-140, P.L. 110-141, P.L. 110-142,  
19 P.L. 110-166, P.L. 110-172, P.L. 110-185, P.L. 110-234, sections 110, 113, and 301 of  
20 P.L. 110-245, P.L. 110-246, except section 15316 of P.L. 110-246, P.L. 110-289,  
21 except section 3093 of P.L. 110-289, P.L. 110-317, and P.L. 110-343, except section  
22 301 of division B and section 313 of division C of P.L. 110-343, and as amended by  
23 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.

1 111-5, section 301 of P.L. 111-147, P.L. 111-192, section 1601 of P.L. 111-203, section  
2 215 of P.L. 111-226, section 2112 of P.L. 111-240, ~~and P.L. 111-325,~~ and P.L. 113-168,  
3 and as indirectly affected in the provisions applicable to this subchapter by P.L.  
4 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812  
5 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L.  
6 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.  
7 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.  
8 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and  
9 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.  
10 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
11 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.  
12 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,  
13 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding  
14 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,  
15 excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.  
16 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.  
17 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.  
18 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403  
19 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336,  
20 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7,  
21 P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
22 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.  
23 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding  
24 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
25 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,



1 209, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, P.L. 110-245,  
2 excluding sections 110, 113, and 301 of P.L. 110-245, section 15316 of P.L. 110-246,  
3 section 3093 of P.L. 110-289, section 301 of division B and section 313 of division C  
4 of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521,  
5 1522, 1531, and 1541 of division B of P.L. 111-5, section 301 of P.L. 111-147, P.L.  
6 111-192, section 1601 of P.L. 111-203, section 215 of P.L. 111-226, section 2112 of P.L.  
7 111-240, and P.L. 111-325, and P.L. 113-168. The Internal Revenue Code applies  
8 for Wisconsin purposes at the same time as for federal purposes. Amendments to the  
9 federal Internal Revenue Code enacted after December 31, 2008, do not apply to this  
10 paragraph with respect to taxable years beginning after December 31, 2008, and  
11 before January 1, 2011, except that changes to the Internal Revenue Code made by  
12 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.  
13 111-5, section 301 of P.L. 111-147, P.L. 111-192, section 1601 of P.L. 111-203, section  
14 215 of P.L. 111-226, section 2112 of P.L. 111-240, and P.L. 111-325, and P.L. 113-168,  
15 and changes that indirectly affect the provisions applicable to this subchapter made  
16 by sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.  
17 111-5, section 301 of P.L. 111-147, P.L. 111-192, section 1601 of P.L. 111-203, section  
18 215 of P.L. 111-226, section 2112 of P.L. 111-240, and P.L. 111-325, and P.L. 113-168,  
19 apply for Wisconsin purposes at the same time as for federal purposes.

History: 1987 a. 312; 1987 a. 411 ss. 14, 19, 109, 112; 1989 a. 31, 336; 1991 a. 39, 269; 1993 a. 16, 112, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237, 252, 299; 1999 a. 9, 194; 2001 a. 16, 109; 2003 a. 33; 2005 a. 25, 49; 2007 a. 20, 226; 2009 a. 2, 28, 161, 183; 2011 a. 32; 2013 a. 20.

20 **SECTION 4.** 71.22 (4) (h) of the statutes is amended to read:

21 71.22 (4) (h) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
22 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after  
23 December 31, 2010, and before January 1, 2013, means the federal Internal Revenue  
24 Code as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L.

1 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
2 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
3 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
4 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
5 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403  
6 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and  
7 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
8 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section  
9 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
10 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 503, and 513 of P.L.  
11 109-222, P.L. 109-432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425  
12 of division A and section 403 of division C of P.L. 109-432, P.L. 110-28, except  
13 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-140, sections 2,  
14 3, and 5 of P.L. 110-142, P.L. 110-166, sections 3 (b) and 11 (b), (e), and (g) of P.L.  
15 110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245, P.L. 110-246,  
16 except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, sections  
17 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317, P.L. 110-343,  
18 except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of  
19 division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521,  
20 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L. 111-147, P.L.  
21 111-148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of  
22 P.L. 111-148, P.L. 111-152, except section 1407 of P.L. 111-152, P.L. 111-203, except  
23 section 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and 217 of P.L.  
24 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L.  
25 111-240, and P.L. 111-312, and as amendeded by section 902 of P.L. 112-240 and by P.L.

1 113-168, and as indirectly affected in the provisions applicable to this subchapter by  
2 P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2),  
3 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L.  
4 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.  
5 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.  
6 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and  
7 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.  
8 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
9 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.  
10 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,  
11 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding  
12 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,  
13 excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.  
14 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.  
15 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.  
16 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403  
17 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336,  
18 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7,  
19 P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
20 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.  
21 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding  
22 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
23 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,  
24 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410,  
25 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432,

1 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142,  
2 excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b)  
3 and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L.  
4 110-245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L.  
5 110-289, excluding sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317,  
6 excluding section 9 (e) of P.L. 110-317, sections 116, 208, 211, and 301 of division B  
7 and sections 313 and 504 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458,  
8 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.  
9 111-5, P.L. 111-92, P.L. 111-147, excluding section 201 of P.L. 111-147, sections  
10 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111-148, section 1407  
11 of P.L. 111-152, P.L. 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of  
12 P.L. 111-226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, P.L. 111-325,  
13 ~~and section 902 of P.L. 112-240, and P.L. 113-168.~~ The Internal Revenue Code ✓  
14 applies for Wisconsin purposes at the same time as for federal purposes, except that  
15 changes made by section 209 of P.L. 109-222, sections 117, 406, 409, 410, 412, 417,  
16 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, sections  
17 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142,  
18 excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b)  
19 and 11 (b), (e), and (g) of P.L. 110-172, sections 110 and 113 of P.L. 110-245, sections  
20 15312, 15313, 15314, and 15342 of P.L. 110-246, sections 3031, 3032, 3033, 3041,  
21 3051, 3052, 3061, and 3092 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of  
22 P.L. 110-317, sections 116, 208, and 211 of division B and section 504 of division C  
23 of P.L. 110-343, section 14 of P.L. 111-92, sections 531, 532, and 533 of P.L. 111-147,  
24 sections 10908 and 10909 of P.L. 111-148, and section 2043 of P.L. 111-240 do not  
25 apply for taxable years beginning before January 1, 2011. Amendments to the

1 federal Internal Revenue Code enacted after December 31, 2010, do not apply to this  
2 paragraph with respect to taxable years beginning after December 31, 2010, and  
3 before January 1, 2013, except that changes to the Internal Revenue Code made by  
4 section 902 of P.L. 112-240 and by P.L. 113-168, and changes that indirectly affect  
5 the provisions applicable to this subchapter made by section 902 of P.L. 112-240 and  
6 by P.L. 113-168, apply for Wisconsin purposes at the same time as for federal  
7 purposes.

History: 1987 a. 312; 1987 a. 411 ss. 14, 19, 109, 112; 1989 a. 31, 336; 1991 a. 39, 269; 1993 a. 16, 112, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237, 252, 299; 1999 a. 9, 194; 2001 a. 16, 109; 2003 a. 33; 2005 a. 25, 49; 2007 a. 20, 226; 2009 a. 2, 28, 161, 183; 2011 a. 32; 2013 a. 20.

**Insert 11 - 5**

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

9 71.22 (4m) (g) For taxable years that begin after December 31, 2008, and  
10 before January 1, 2011, "Internal Revenue Code," for corporations that are subject  
11 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal  
12 Internal Revenue Code as amended to December 31, 2008, excluding sections 103,  
13 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
14 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
15 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,  
16 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,  
17 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,  
18 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336,  
19 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309,  
20 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section  
21 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates  
22 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101,  
23 207, 209, 503, and 513 of P.L. 109-222, P.L. 109-432, P.L. 110-28, P.L. 110-140, P.L.

1 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, P.L. 110-185, P.L. 110-234,  
2 sections 110, 113, and 301 of P.L. 110-245, P.L. 110-246, except section 15316 of P.L.  
3 110-246, P.L. 110-289, except section 3093 of P.L. 110-289, P.L. 110-317, and P.L.  
4 110-343, except section 301 of division B and section 313 of division C of P.L. 110-343,  
5 and as amended by sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of  
6 division B of P.L. 111-5, section 301 of P.L. 111-147, P.L. 111-192, section 1601 of P.L.  
7 111-203, section 215 of P.L. 111-226, section 2112 of P.L. 111-240, and P.L. 111-325,  
8 and P.L. 113-168, and as indirectly affected in the provisions applicable to this  
9 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140,  
10 P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104,  
11 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections  
12 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.  
13 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202  
14 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
15 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.  
16 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,  
17 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.  
18 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.  
19 107-147, 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, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of  
24 P.L. 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. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
2 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
3 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
4 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, and 513 of P.L.  
5 109-222, P.L. 109-227, and P.L. 109-280, P.L. 110-245, excluding sections 110, 113,  
6 and 301 of P.L. 110-245, section 15316 of P.L. 110-246, section 3093 of P.L. 110-289,  
7 section 301 of division B and section 313 of division C of P.L. 110-343, P.L. 110-351,  
8 P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division  
9 B of P.L. 111-5, section 301 of P.L. 111-147, P.L. 111-192, section 1601 of P.L.  
10 111-203, section 215 of P.L. 111-226, section 2112 of P.L. 111-240, and P.L. 111-325,  
11 and P.L. 113-168. The Internal Revenue Code applies for Wisconsin purposes at the  
12 same time as for federal purposes. Amendments to the Internal Revenue Code  
13 enacted after December 31, 2008, do not apply to this paragraph with respect to  
14 taxable years beginning after December 31, 2008, and before January 1, 2011,  
15 except that changes to the Internal Revenue Code made by sections 1261, 1262, 1401,  
16 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 301 of P.L.  
17 111-147, P.L. 111-192, section 1601 of P.L. 111-203, section 215 of P.L. 111-226,  
18 section 2112 of P.L. 111-240, and P.L. 111-325, and P.L. 113-168, and changes that  
19 indirectly affect the provisions applicable to this subchapter made by sections 1261,  
20 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 301  
21 of P.L. 111-147, P.L. 111-192, section 1601 of P.L. 111-203, section 215 of P.L.  
22 111-226, section 2112 of P.L. 111-240, and P.L. 111-325, and P.L. 113-168, apply for  
23 Wisconsin purposes at the same time as for federal purposes.

History: 1987 a. 312; 1987 a. 411 ss. 14, 19, 109, 112; 1989 a. 31, 336; 1991 a. 39, 269; 1993 a. 16, 112, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237, 252, 299; 1999 a. 9, 194; 2001 a. 16, 109; 2003 a. 33; 2005 a. 25, 49; 2007 a. 20, 226; 2009 a. 2, 28, 161, 183; 2011 a. 32; 2013 a. 20.

24

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

1           71.22 (4m) (h) For taxable years that begin after December 31, 2010, and  
2 before January 1, 2013, "Internal Revenue Code," for corporations that are subject  
3 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal  
4 Internal Revenue Code as amended to December 31, 2010, excluding sections 103,  
5 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
6 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
7 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,  
8 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,  
9 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,  
10 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336,  
11 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309,  
12 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section  
13 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates  
14 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101,  
15 207, 503, and 513 of P.L. 109-222, P.L. 109-432, except sections 117, 406, 409, 410,  
16 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432,  
17 P.L. 110-28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L.  
18 110-140, sections 2, 3, and 5 of P.L. 110-142, P.L. 110-166, sections 3 (b) and 11 (b),  
19 (e), and (g) of P.L. 110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245,  
20 P.L. 110-246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L.  
21 110-246, sections 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317,  
22 P.L. 110-343, except sections 116, 208, 211, and 301 of division B and sections 313  
23 and 504 of division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401,  
24 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L.  
25 111-147, P.L. 111-148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908,



1 and 10909 of P.L. 111-148, P.L. 111-152, except section 1407 of P.L. 111-152, P.L.  
2 111-203, except section 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and  
3 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113  
4 of P.L. 111-240, and P.L. 111-312, and as amendeded by section 902 of P.L. 112-240 and  
5 by P.L. 113-168, and as indirectly affected in the provisions applicable to this  
6 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140,  
7 P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104,  
8 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections  
9 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.  
10 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202  
11 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
12 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.  
13 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,  
14 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.  
15 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.  
16 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
17 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
18 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
19 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
20 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of  
21 P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
22 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
23 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
24 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
25 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.

1 109-151, P.L. 109-222, excluding sections 101, 207, 503, and 513 of P.L. 109-222,  
2 P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425  
3 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232,  
4 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3,  
5 and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g)  
6 of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4,  
7 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L. 110-289, excluding  
8 sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e)  
9 of P.L. 110-317, sections 116, 208, 211, and 301 of division B and sections 313 and 504  
10 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401,  
11 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L.  
12 111-147, excluding section 201 of P.L. 111-147, sections 1322, 1515, 9003, 9021,  
13 9022, 10108, 10908, and 10909 of P.L. 111-148, section 1407 of P.L. 111-152, P.L.  
14 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of P.L. 111-226, sections  
15 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, P.L. 111-325, and section 902 of P.L.  
16 112-240, and P.L. 113-168. The Internal Revenue Code applies for Wisconsin  
17 purposes at the same time as for federal purposes, except that changes made by  
18 section 209 of P.L. 109-222, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425  
19 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232,  
20 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3,  
21 and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g)  
22 of P.L. 110-172, sections 110 and 113 of P.L. 110-245, sections 15312, 15313, 15314,  
23 and 15342 of P.L. 110-246, sections 3031, 3032, 3033, 3041, 3051, 3052, 3061, and  
24 3092 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections  
25 116, 208, and 211 of division B and section 504 of division C of P.L. 110-343, section

1 14 of P.L. 111-92, sections 531, 532, and 533 of P.L. 111-147, sections 10908 and  
2 10909 of P.L. 111-148, and section 2043 of P.L. 111-240 do not apply for taxable years  
3 beginning before January 1, 2011. Amendments to the Internal Revenue Code  
4 enacted after December 31, 2010, do not apply to this paragraph with respect to  
5 taxable years beginning after December 31, 2010, and before January 1, 2013,  
6 except that changes to the Internal Revenue Code made by section 902 of P.L.  
7 112-240 and by P.L. 113-168, and changes that indirectly affect the provisions  
8 applicable to this subchapter made by section 902 of P.L. 112-240 and by P.L.  
9 113-168, apply for Wisconsin purposes at the same time as for federal purposes.

History: 1987 a. 312; 1987 a. 411 ss. 14, 19, 109, 112; 1989 a. 31, 336; 1991 a. 39, 269; 1993 a. 16, 112, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237, 252, 299; 1999 a. 9, 194; 2001 a. 16, 109; 2003 a. 33; 2005 a. 25, 49; 2007 a. 20, 226; 2009 a. 2, 28, 161, 183; 2011 a. 32; 2013 a. 20.

**Insert 15 - 20**

10 **SECTION 7.** 71.26 (2) (b) 7. of the statutes is amended to read:

11 71.26 (2) (b) 7. For taxable years that begin after December 31, 2008, and  
12 before January 1, 2011, for a corporation, conduit, or common law trust which  
13 qualifies as a regulated investment company, real estate mortgage investment  
14 conduit, real estate investment trust, or financial asset securitization investment  
15 trust under the Internal Revenue Code as amended to December 31, 2008, excluding  
16 sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d),  
17 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and  
18 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165  
19 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of  
20 P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173,  
21 sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211,  
22 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305,  
23 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58,

1 section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as  
2 it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135,  
3 sections 101, 207, 209, 503, and 513 of P.L. 109-222, P.L. 109-432, P.L. 110-28, P.L.  
4 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, P.L. 110-185, P.L.  
5 110-234, sections 110, 113, and 301 of P.L. 110-245, P.L. 110-246, except section  
6 15316 of P.L. 110-246, P.L. 110-289, except section 3093 of P.L. 110-289, P.L.  
7 110-317, and P.L. 110-343, except section 301 of division B and section 313 of  
8 division C of P.L. 110-343, and as amendeded by sections 1261, 1262, 1401, 1402, 1521,  
9 1522, 1531, and 1541 of division B of P.L. 111-5, section 301 of P.L. 111-147, P.L.  
10 111-192, section 1601 of P.L. 111-203, section 215 of P.L. 111-226, section 2112 of P.L.  
11 111-240, and P.L. 111-325, and P.L. 113-168, and as indirectly affected in the  
12 provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647,  
13 P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,  
14 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.  
15 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
16 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,  
17 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
18 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.  
19 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections  
20 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.  
21 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections  
22 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.  
23 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
24 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
25 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.

1 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422,  
2 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L.  
3 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
4 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.  
5 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding  
6 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
7 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,  
8 209, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, P.L. 110-245,  
9 excluding sections 110, 113, and 301 of P.L. 110-245, section 15316 of P.L. 110-246,  
10 section 3093 of P.L. 110-289, section 301 of division B and section 313 of division C  
11 of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521,  
12 1522, 1531, and 1541 of division B of P.L. 111-5, section 301 of P.L. 111-147, P.L.  
13 111-192, section 1601 of P.L. 111-203, section 215 of P.L. 111-226, section 2112 of P.L.  
14 111-240, and P.L. 111-325, and P.L. 113-168, “net income” means the federal  
15 regulated investment company taxable income, federal real estate mortgage  
16 investment conduit taxable income, federal real estate investment trust or financial  
17 asset securitization investment trust taxable income of the corporation, conduit, or  
18 trust as determined under the Internal Revenue Code as amended to December 31,  
19 2008, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d),  
20 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f),  
21 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections  
22 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101  
23 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201  
24 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101,  
25 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1,

1 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
2 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101,  
3 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of  
4 P.L. 109-135, sections 101, 207, 209, 503, and 513 of P.L. 109-222, P.L. 109-432, P.L.  
5 110-28, P.L. 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, P.L.  
6 110-185, P.L. 110-234, sections 110, 113, and 301 of P.L. 110-245, P.L. 110-246,  
7 except section 15316 of P.L. 110-246, P.L. 110-289, except section 3093 of P.L.  
8 110-289, P.L. 110-317, and P.L. 110-343, except section 301 of division B and section  
9 313 of division C of P.L. 110-343, and as amended by sections 1261, 1262, 1401, 1402,  
10 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 301 of P.L. 111-147,  
11 P.L. 111-192, section 1601 of P.L. 111-203, section 215 of P.L. 111-226, section 2112  
12 of P.L. 111-240, and P.L. 111-325, and P.L. 113-168, and as indirectly affected in the  
13 provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647,  
14 P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,  
15 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.  
16 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
17 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,  
18 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
19 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.  
20 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections  
21 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.  
22 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections  
23 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.  
24 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
25 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.

1 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.  
2 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422,  
3 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L.  
4 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
5 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.  
6 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding  
7 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
8 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,  
9 209, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, P.L. 110-245,  
10 excluding sections 110, 113, and 301 of P.L. 110-245, section 15316 of P.L. 110-246,  
11 section 3093 of P.L. 110-289, section 301 of division B and section 313 of division C  
12 of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521,  
13 1522, 1531, and 1541 of division B of P.L. 111-5, section 301 of P.L. 111-147, P.L.  
14 111-192, section 1601 of P.L. 111-203, section 215 of P.L. 111-226, section 2112 of P.L.  
15 111-240, and P.L. 111-325, and P.L. 113-168, except that property that, under s.  
16 71.02 (1) (c) 8. to 11., 1985 stats., is required to be depreciated for taxable years 1983  
17 to 1986 under the Internal Revenue Code as amended to December 31, 1980, shall  
18 continue to be depreciated under the Internal Revenue Code as amended to  
19 December 31, 1980, and except that the appropriate amount shall be added or  
20 subtracted to reflect differences between the depreciation or adjusted basis for  
21 federal income tax purposes and the depreciation or adjusted basis under this  
22 chapter of any property disposed of during the taxable year. The Internal Revenue  
23 Code as amended to December 31, 2008, excluding sections 103, 104, and 110 of P.L.  
24 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
25 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,

1 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
2 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
3 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403  
4 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and  
5 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
6 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section  
7 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
8 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, and 513  
9 of P.L. 109-222, P.L. 109-432, P.L. 110-28, P.L. 110-140, P.L. 110-141, P.L. 110-142,  
10 P.L. 110-166, P.L. 110-172, P.L. 110-185, P.L. 110-234, sections 110, 113, and 301 of  
11 P.L. 110-245, P.L. 110-246, except section 15316 of P.L. 110-246, P.L. 110-289,  
12 except section 3093 of P.L. 110-289, P.L. 110-317, and P.L. 110-343, except section  
13 301 of division B and section 313 of division C of P.L. 110-343, and as amendeded by  
14 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.  
15 111-5, section 301 of P.L. 111-147, P.L. 111-192, section 1601 of P.L. 111-203, section  
16 215 of P.L. 111-226, section 2112 of P.L. 111-240, ~~and P.L. 111-325, and P.L. 113-168,~~  
17 and as indirectly affected in the provisions applicable to this subchapter by P.L.  
18 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.  
19 101-239, 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 and 301 (a) 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, P.L. 108-173, excluding section 1201  
5 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,  
6 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102,  
7 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375,  
8 P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,  
9 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59,  
10 excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L.  
11 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section  
12 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L.  
13 109-222, excluding sections 101, 207, 209, 503, and 513 of P.L. 109-222, P.L.  
14 109-227, P.L. 109-280, P.L. 110-245, excluding sections 110, 113, and 301 of P.L.  
15 110-245, section 15316 of P.L. 110-246, section 3093 of P.L. 110-289, section 301 of  
16 division B and section 313 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458,  
17 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.  
18 111-5, section 301 of P.L. 111-147, P.L. 111-192, section 1601 of P.L. 111-203, section  
19 215 of P.L. 111-226, section 2112 of P.L. 111-240, and P.L. 111-325, and P.L. 113-168,  
20 applies for Wisconsin purposes at the same time as for federal purposes.  
21 Amendments to the Internal Revenue Code enacted after December 31, 2008, do not  
22 apply to this subdivision with respect to taxable years that begin after  
23 December 31, 2008, and before January 1, 2011, except that changes to the Internal  
24 Revenue Code made by sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541  
25 of division B of P.L. 111-5, section 301 of P.L. 111-147, P.L. 111-192, section 1601 of

1 P.L. 111-203, section 215 of P.L. 111-226, section 2112 of P.L. 111-240, and P.L.  
2 111-325, and P.L. 113-168, and changes that indirectly affect the provisions  
3 applicable to this subchapter made by sections 1261, 1262, 1401, 1402, 1521, 1522,  
4 1531, and 1541 of division B of P.L. 111-5, section 301 of P.L. 111-147, P.L. 111-192,  
5 section 1601 of P.L. 111-203, section 215 of P.L. 111-226, section 2112 of P.L. 111-240,  
6 and P.L. 111-325, and P.L. 113-168, apply for Wisconsin purposes at the same time  
7 as for federal purposes.

History: 1987 a. 312; 1987 a. 411 ss. 22, 124 to 129; 1989 a. 31, 336; 1991 a. 37, 39, 221, 269; 1993 a. 16, 112, 246, 263, 399, 437, 491; 1995 a. 27, 56, 351, 371, 380, 428; 1997 a. 27, 37, 184, 237; 1999 a. 9, 65; 1999 a. 150 s. 672; 1999 a. 167, 194; 2001 a. 16, 38, 106, 109; 2003 a. 33, 85, 99, 135, 255, 326; 2005 a. 25, 74, 335, 361, 362, 479, 483; 2007 a. 20, 96, 97, 151, 226; 2009 a. 2, 28, 161, 165, 180, 183, 205, 265, 269, 295, 332, 344; 2011 a. 3, 5, 7, 10, 32, 212, 232; 2011 a. 260 s. 80; 2013 a. 20, 145; 2013 a. 165 ss. 46, 115.

8 **SECTION 8.** 71.26 (2) (b) 8. of the statutes is amended to read:

9 71.26 (2) (b) 8. For taxable years that begin after December 31, 2010, and  
10 before January 1, 2013, for a corporation, conduit, or common law trust which  
11 qualifies as a regulated investment company, real estate mortgage investment  
12 conduit, real estate investment trust, or financial asset securitization investment  
13 trust under the Internal Revenue Code as amended to December 31, 2010, excluding  
14 sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d),  
15 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and  
16 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165  
17 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of  
18 P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173,  
19 sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211,  
20 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305,  
21 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58,  
22 section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as  
23 it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135,

1 sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-432, except sections 117,  
2 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division  
3 C of P.L. 109-432, P.L. 110-28, except sections 8215, 8231, 8232, 8234, and 8236 of  
4 P.L. 110-28, P.L. 110-140, sections 2, 3, and 5 of P.L. 110-142, P.L. 110-166, sections  
5 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-185, P.L. 110-234, section 301  
6 of P.L. 110-245, P.L. 110-246, except sections 4, 15312, 15313, 15314, 15316, and  
7 15342 of P.L. 110-246, sections 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of  
8 P.L. 110-317, P.L. 110-343, except sections 116, 208, 211, and 301 of division B and  
9 sections 313 and 504 of division C of P.L. 110-343, P.L. 111-5, except sections 1261,  
10 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 201  
11 of P.L. 111-147, P.L. 111-148, except sections 1322, 1515, 9003, 9021, 9022, 10108,  
12 10908, and 10909 of P.L. 111-148, P.L. 111-152, except section 1407 of P.L. 111-152,  
13 P.L. 111-203, except section 1601 of P.L. 111-203, P.L. 111-226, except sections 215  
14 and 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and  
15 2113 of P.L. 111-240, and P.L. 111-312, and as amendeded by section 902 of P.L.  
16 112-240 and by P.L. 113-168, and as indirectly affected in the provisions applicable  
17 to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.  
18 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections  
19 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding  
20 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.  
21 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections  
22 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.  
23 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
24 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
25 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.

1 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)  
2 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,  
3 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
4 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
5 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
6 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of  
7 P.L. 108-357, P.L. 108-375, P.L. 108-476, 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. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
10 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
11 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
12 109-151, P.L. 109-222, excluding sections 101, 207, 503, and 513 of P.L. 109-222,  
13 P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425  
14 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232,  
15 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3,  
16 and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g)  
17 of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4,  
18 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L. 110-289, excluding  
19 sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e)  
20 of P.L. 110-317, sections 116, 208, 211, and 301 of division B and sections 313 and 504  
21 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401,  
22 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L.  
23 111-147, excluding section 201 of P.L. 111-147, sections 1322, 1515, 9003, 9021,  
24 9022, 10108, 10908, and 10909 of P.L. 111-148, section 1407 of P.L. 111-152, P.L.  
25 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of P.L. 111-226, sections

1 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, P.L. 111-325, and section 902 of P.L.  
2 112-240, and P.L. 113-168, “net income” means the federal regulated investment  
3 company taxable income, federal real estate mortgage investment conduit taxable  
4 income, federal real estate investment trust or financial asset securitization  
5 investment trust taxable income of the corporation, conduit, or trust as determined  
6 under the Internal Revenue Code as amended to December 31, 2010, excluding  
7 sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d),  
8 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and  
9 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165  
10 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of  
11 P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173,  
12 sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211,  
13 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305,  
14 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58,  
15 section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as  
16 it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135,  
17 sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-432, except sections 117,  
18 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division  
19 C of P.L. 109-432, P.L. 110-28, except sections 8215, 8231, 8232, 8234, and 8236 of  
20 P.L. 110-28, P.L. 110-140, sections 2, 3, and 5 of P.L. 110-142, P.L. 110-166, sections  
21 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-185, P.L. 110-234, section 301  
22 of P.L. 110-245, P.L. 110-246, except sections 4, 15312, 15313, 15314, 15316, and  
23 15342 of P.L. 110-246, sections 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of  
24 P.L. 110-317, P.L. 110-343, except sections 116, 208, 211, and 301 of division B and  
25 sections 313 and 504 of division C of P.L. 110-343, P.L. 111-5, except sections 1261,

1 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 201  
2 of P.L. 111-147, P.L. 111-148, except sections 1322, 1515, 9003, 9021, 9022, 10108,  
3 10908, and 10909 of P.L. 111-148, P.L. 111-152, except section 1407 of P.L. 111-152,  
4 P.L. 111-203, except section 1601 of P.L. 111-203, P.L. 111-226, except sections 215  
5 and 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and  
6 2113 of P.L. 111-240, and P.L. 111-312, and as amendeded by section 902 of P.L.  
7 112-240 and by P.L. 113-168, and as indirectly affected in the provisions applicable  
8 to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.  
9 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections  
10 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding  
11 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.  
12 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections  
13 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.  
14 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
15 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
16 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
17 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)  
18 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,  
19 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
20 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
21 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
22 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of  
23 P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
24 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
25 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding

1 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
2 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
3 109-151, P.L. 109-222, excluding sections 101, 207, 503, and 513 of P.L. 109-222,  
4 P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425  
5 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232,  
6 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3,  
7 and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g)  
8 of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4,  
9 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L. 110-289, excluding  
10 sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e)  
11 of P.L. 110-317, sections 116, 208, 211, and 301 of division B and sections 313 and 504  
12 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401,  
13 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L.  
14 111-147, excluding section 201 of P.L. 111-147, sections 1322, 1515, 9003, 9021,  
15 9022, 10108, 10908, and 10909 of P.L. 111-148, section 1407 of P.L. 111-152, P.L.  
16 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of P.L. 111-226, sections  
17 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, P.L. 111-325, and section 902 of P.L.  
18 112-240, and P.L. 113-168, <sup>close up</sup> except that property that, under s. 71.02 (1) (c) 8. to 11.,  
19 1985 stats., is required to be depreciated for taxable years 1983 to 1986 under the  
20 Internal Revenue Code as amended to December 31, 1980, shall continue to be  
21 depreciated under the Internal Revenue Code as amended to December 31, 1980,  
22 and except that the appropriate amount shall be added or subtracted to reflect  
23 differences between the depreciation or adjusted basis for federal income tax  
24 purposes and the depreciation or adjusted basis under this chapter of any property  
25 disposed of during the taxable year. The Internal Revenue Code as amended to

1 December 31, 2010, excluding sections 103, 104, and 110 of P.L. 102-227, sections  
2 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),  
3 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.  
4 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.  
5 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.  
6 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.  
7 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
8 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
9 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.  
10 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
11 (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 503, and 513 of P.L. 109-222,  
12 P.L. 109-432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of  
13 division A and section 403 of division C of P.L. 109-432, P.L. 110-28, except sections  
14 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-140, sections 2, 3, and 5  
15 of P.L. 110-142, P.L. 110-166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172,  
16 P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245, P.L. 110-246, except sections  
17 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, sections 3071, 3081, and  
18 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317, P.L. 110-343, except sections 116,  
19 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343,  
20 P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of  
21 division B of P.L. 111-5, section 201 of P.L. 111-147, P.L. 111-148, except sections  
22 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111-148, P.L. 111-152,  
23 except section 1407 of P.L. 111-152, P.L. 111-203, except section 1601 of P.L. 111-203,  
24 P.L. 111-226, except sections 215 and 217 of P.L. 111-226, P.L. 111-240, except  
25 sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L. 111-312, and as



1 amended by section 902 of P.L. 112-240 and by P.L. 113-168, and as indirectly  
2 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,  
3 P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508,  
4 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.  
5 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and  
6 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.  
7 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
8 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.  
9 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,  
10 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding  
11 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,  
12 excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.  
13 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.  
14 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.  
15 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403  
16 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336,  
17 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7,  
18 P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
19 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.  
20 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding  
21 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
22 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,  
23 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410,  
24 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432,  
25 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142,

1 excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b)  
2 and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L.  
3 110-245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L.  
4 110-289, excluding sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317,  
5 excluding section 9 (e) of P.L. 110-317, sections 116, 208, 211, and 301 of division B  
6 and sections 313 and 504 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458,  
7 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.  
8 111-5, P.L. 111-92, P.L. 111-147, excluding section 201 of P.L. 111-147, sections  
9 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111-148, section 1407  
10 of P.L. 111-152, P.L. 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of  
11 P.L. 111-226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, P.L. 111-325,  
12 and section 902 of P.L. 112-240, and P.L. 113-168, applies for Wisconsin purposes at  
13 the same time as for federal purposes, except that changes made by section 209 of  
14 P.L. 109-222, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A  
15 and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232, 8234, and  
16 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3, and 5 of P.L.  
17 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172,  
18 sections 110 and 113 of P.L. 110-245, sections 15312, 15313, 15314, and 15342 of P.L.  
19 110-246, sections 3031, 3032, 3033, 3041, 3051, 3052, 3061, and 3092 of P.L.  
20 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections 116, 208, and  
21 211 of division B and section 504 of division C of P.L. 110-343, section 14 of P.L.  
22 111-92, sections 531, 532, and 533 of P.L. 111-147, sections 10908 and 10909 of P.L.  
23 111-148, and section 2043 of P.L. 111-240 do not apply for taxable years beginning  
24 before January 1, 2011. Amendments to the Internal Revenue Code enacted after  
25 December 31, 2010, do not apply to this subdivision with respect to taxable years that

1 begin after December 31, 2010, and before January 1, 2013, except that changes to  
2 the Internal Revenue Code made by section 902 of P.L. 112-240 and by P.L. 113-168,  
3 and changes that indirectly affect the provisions applicable to this subchapter made  
4 by section 902 of P.L. 112-240 and by P.L. 113-168, apply for Wisconsin purposes at  
5 the same time as for federal purposes.

**History:** 1987 a. 312; 1987 a. 411 ss. 22, 124 to 129; 1989 a. 31, 336; 1991 a. 37, 39, 221, 269; 1993 a. 16, 112, 246, 263, 399, 437, 491; 1995 a. 27, 56, 351, 371, 380, 428; 1997 a. 27, 37, 184, 237; 1999 a. 9, 65; 1999 a. 150 s. 672; 1999 a. 167, 194; 2001 a. 16, 38, 106, 109; 2003 a. 33, 85, 99, 135, 255, 326; 2005 a. 25, 74, 335, 361, 362, 479, 483; 2007 a. 20, 96, 97, 151, 226; 2009 a. 2, 28, 161, 165, 180, 183, 205, 265, 269, 295, 332, 344; 2011 a. 3, 5, 7, 10, 32, 212, 232; 2011 a. 260 s. 80; 2013 a. 20, 145; 2013 a. 165 ss. 46, 115.

**Insert 26 - 10**

6 **SECTION 9.** 71.34 (1g) (g) of the statutes is amended to read:

7 71.34 (1g) (g) "Internal Revenue Code" for tax-option corporations, for taxable  
8 years that begin after December 31, 2008, and before January 1, 2011, means the  
9 federal Internal Revenue Code as amended to December 31, 2008, excluding sections  
10 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and  
11 13203 (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, 102, 201, 211, 242, 244, 336,  
16 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309,  
17 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section  
18 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates  
19 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101,  
20 207, 209, 503, and 513 of P.L. 109-222, P.L. 109-432, P.L. 110-28, P.L. 110-140, P.L.  
21 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, P.L. 110-185, P.L. 110-234,  
22 sections 110, 113, and 301 of P.L. 110-245, P.L. 110-246, except section 15316 of P.L.

1 110-246, P.L. 110-289, except section 3093 of P.L. 110-289, P.L. 110-317, and P.L.  
2 110-343, except section 301 of division B and section 313 of division C of P.L. 110-343,  
3 and as amended by sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of  
4 division B of P.L. 111-5, section 301 of P.L. 111-147, P.L. 111-192, section 1601 of P.L.  
5 111-203, section 215 of P.L. 111-226, section 2112 of P.L. 111-240, and P.L. 111-325,  
6 and P.L. 113-168, and as indirectly affected in the provisions applicable to this  
7 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2)  
8 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008  
9 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.  
10 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
11 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
12 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
13 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
14 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
15 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
16 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
17 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
18 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.  
19 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
20 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
21 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,  
22 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211,  
23 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476,  
24 P.L. 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. 109-59, excluding section 11146

1 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,  
2 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
3 (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections  
4 101, 207, 209, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, P.L. 110-245,  
5 excluding sections 110, 113, and 301 of P.L. 110-245, section 15316 of P.L. 110-246,  
6 section 3093 of P.L. 110-289, section 301 of division B and section 313 of division C  
7 of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521,  
8 1522, 1531, and 1541 of division B of P.L. 111-5, section 301 of P.L. 111-147, P.L.  
9 111-192, section 1601 of P.L. 111-203, section 215 of P.L. 111-226, section 2112 of P.L.  
10 111-240, and P.L. 111-325, and P.L. 113-168, except that section 1366 (f) (relating  
11 to pass-through of items to shareholders) is modified by substituting the tax under  
12 s. 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue Code  
13 applies for Wisconsin purposes at the same time as for federal purposes.  
14 Amendments to the federal Internal Revenue Code enacted after December 31, 2008,  
15 do not apply to this paragraph with respect to taxable years beginning after  
16 December 31, 2008, and before January 1, 2011, except that changes to the Internal  
17 Revenue Code made by sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541  
18 of division B of P.L. 111-5, section 301 of P.L. 111-147, P.L. 111-192, section 1601 of  
19 P.L. 111-203, section 215 of P.L. 111-226, section 2112 of P.L. 111-240, and P.L.  
20 111-325, and P.L. 113-168, and changes that indirectly affect the provisions  
21 applicable to this subchapter made by sections 1261, 1262, 1401, 1402, 1521, 1522,  
22 1531, and 1541 of division B of P.L. 111-5, section 301 of P.L. 111-147, P.L. 111-192,  
23 section 1601 of P.L. 111-203, section 215 of P.L. 111-226, section 2112 of P.L. 111-240,

1 ~~and P.L. 111-325, and P.L. 113-168~~, apply for Wisconsin purposes at the same time  
2 as for federal purposes.

History: 1987 a. 312; 1987 a. 411 ss. 18, 23, 146; 1989 a. 31, 336; 1991 a. 39, 269; 1993 a. 16, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237; 1999 a. 9, 194; 2001 a. 16, 109; 2003 a. 33, 99, 135, 255, 326; 2005 a. 25, 49, 74, 361, 479, 483; 2007 a. 20, 96, 226; 2009 a. 2, 28, 161, 183, 265, 269, 295, 332; 2011 a. 32, 212, 232; 2011 a. 260 s. 80; 2013 a. 20.

3 **SECTION 10.** 71.34 (1g) (h) of the statutes is amended to read:

4 71.34 (1g) (h) "Internal Revenue Code" for tax-option corporations, for taxable  
5 years that begin after December 31, 2010, and before January 1, 2013, means the  
6 federal Internal Revenue Code as amended to December 31, 2010, excluding sections  
7 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and  
8 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
9 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,  
10 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,  
11 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,  
12 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336,  
13 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309,  
14 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section  
15 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates  
16 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101,  
17 207, 503, and 513 of P.L. 109-222, P.L. 109-432, except sections 117, 406, 409, 410,  
18 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432,  
19 P.L. 110-28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L.  
20 110-140, sections 2, 3, and 5 of P.L. 110-142, P.L. 110-166, sections 3 (b) and 11 (b),  
21 (e), and (g) of P.L. 110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245,  
22 P.L. 110-246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L.  
23 110-246, sections 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317,  
24 P.L. 110-343, except sections 116, 208, 211, and 301 of division B and sections 313

1 and 504 of division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401,  
2 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L.  
3 111-147, P.L. 111-148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908,  
4 and 10909 of P.L. 111-148, P.L. 111-152, except section 1407 of P.L. 111-152, P.L.  
5 111-203, except section 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and  
6 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113  
7 of P.L. 111-240, and P.L. 111-312, and as amendeded by section 902 of P.L. 112-240 and  
8 by P.L. 113-168, and as indirectly affected in the provisions applicable to this  
9 subchapter by P.L. 99-514, 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, P.L. 100-203, P.L. 100-647, excluding  
11 section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.  
12 101-239, 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, P.L. 108-173, excluding section 1201  
23 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,  
24 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102,  
25 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375,

1 P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,  
2 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59,  
3 excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L.  
4 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section  
5 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L.  
6 109-222, excluding sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-227,  
7 P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A  
8 and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232, 8234, and  
9 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3, and 5 of P.L.  
10 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172,  
11 P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4, 15312, 15313, 15314,  
12 15316, and 15342 of P.L. 110-246, P.L. 110-289, excluding sections 3071, 3081, and  
13 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections  
14 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L.  
15 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521, 1522,  
16 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L. 111-147, excluding  
17 section 201 of P.L. 111-147, sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and  
18 10909 of P.L. 111-148, section 1407 of P.L. 111-152, P.L. 111-192, section 1601 of P.L.  
19 111-203, sections 215 and 217 of P.L. 111-226, sections 2014, 2043, 2111, 2112, and  
20 2113 of P.L. 111-240, P.L. 111-325, and section 902 of P.L. 112-240, and P.L. 113-168,  
21 except that section 1366 (f) (relating to pass-through of items to shareholders) is  
22 modified by substituting the tax under s. 71.35 for the taxes under sections 1374 and  
23 1375. The Internal Revenue Code applies for Wisconsin purposes at the same time  
24 as for federal purposes, except that changes made by section 209 of P.L. 109-222,  
25 sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403



1 of division C of P.L. 109-432, sections 8215, 8231, 8232, 8234, and 8236 of P.L.  
2 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3, and 5 of P.L. 110-142,  
3 P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, sections  
4 110 and 113 of P.L. 110-245, sections 15312, 15313, 15314, and 15342 of P.L. 110-246,  
5 sections 3031, 3032, 3033, 3041, 3051, 3052, 3061, and 3092 of P.L. 110-289, P.L.  
6 110-317, excluding section 9 (e) of P.L. 110-317, sections 116, 208, and 211 of division  
7 B and section 504 of division C of P.L. 110-343, section 14 of P.L. 111-92, sections 531,  
8 532, and 533 of P.L. 111-147, sections 10908 and 10909 of P.L. 111-148, and section  
9 2043 of P.L. 111-240 do not apply for taxable years beginning before January 1, 2011.  
10 Amendments to the federal Internal Revenue Code enacted after December 31, 2010,  
11 do not apply to this paragraph with respect to taxable years beginning after  
12 December 31, 2010, and before January 1, 2013, except that changes to the Internal  
13 Revenue Code made by section 902 of P.L. 112-240 and by P.L. 113-168, and changes  
14 that indirectly affect the provisions applicable to this subchapter made by section  
15 902 of P.L. 112-240 and by P.L. 113-168, apply for Wisconsin purposes at the same  
16 time as for federal purposes.

History: 1987 a. 312; 1987 a. 411 ss. 18, 23, 146; 1989 a. 31, 336; 1991 a. 39, 269; 1993 a. 16, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237; 1999 a. 9, 194; 2001 a. 16, 109; 2003 a. 33, 99, 135, 255, 326; 2005 a. 25, 49, 74, 361, 479, 483; 2007 a. 20, 96, 226; 2009 a. 2, 28, 161, 183, 265, 269, 295, 332; 2011 a. 32, 212, 232; 2011 a. 260 s. 80; 2013 a. 20.

**Insert 31 - 8**

17 **SECTION 11.** 71.42 (2) (g) of the statutes is amended to read:  
18 71.42 (2) (g) For taxable years that begin after December 31, 2008, and before  
19 January 1, 2011, "Internal Revenue Code" means the federal Internal Revenue Code  
20 as amended to December 31, 2008, excluding sections 103, 104, and 110 of P.L.  
21 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
22 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,

1 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
2 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
3 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403  
4 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and  
5 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
6 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section  
7 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
8 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, and 513  
9 of P.L. 109-222, P.L. 109-432, P.L. 110-28, P.L. 110-140, P.L. 110-141, P.L. 110-142,  
10 P.L. 110-166, P.L. 110-172, P.L. 110-185, P.L. 110-234, sections 110, 113, and 301 of  
11 P.L. 110-245, P.L. 110-246, except section 15316 of P.L. 110-246, P.L. 110-289,  
12 except section 3093 of P.L. 110-289, P.L. 110-317, and P.L. 110-343, except section  
13 301 of division B and section 313 of division C of P.L. 110-343, and as amendeded by  
14 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.  
15 111-5, section 301 of P.L. 111-147, P.L. 111-192, section 1601 of P.L. 111-203, section  
16 215 of P.L. 111-226, section 2112 of P.L. 111-240, ~~and P.L. 111-325,~~ and P.L. 113-168,  
17 and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73,  
18 P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding  
19 sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66,  
20 excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
21 P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding  
22 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191,  
23 P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277,  
24 P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and  
25 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16,

1 P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and  
2 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L.  
3 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L.  
4 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L.  
5 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L.  
6 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and  
7 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding  
8 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
9 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73,  
10 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201  
11 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
12 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, and 513  
13 of P.L. 109-222, P.L. 109-227, P.L. 109-280, P.L. 110-245, excluding sections 110,  
14 113, and 301 of P.L. 110-245, section 15316 of P.L. 110-246, section 3093 of P.L.  
15 110-289, section 301 of division B and section 313 of division C of P.L. 110-343, P.L.  
16 110-351, P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541  
17 of division B of P.L. 111-5, section 301 of P.L. 111-147, P.L. 111-192, section 1601 of  
18 P.L. 111-203, section 215 of P.L. 111-226, section 2112 of P.L. 111-240, and P.L.  
19 111-325, and P.L. 113-168, except that "Internal Revenue Code" does not include  
20 section 847 of the federal Internal Revenue Code. The Internal Revenue Code  
21 applies for Wisconsin purposes at the same time as for federal purposes.  
22 Amendments to the federal Internal Revenue Code enacted after December 31, 2008,  
23 do not apply to this paragraph with respect to taxable years beginning after  
24 December 31, 2008, and before January 1, 2011, except that changes to the Internal  
25 Revenue Code made by sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541

1 of division B of P.L. 111-5, section 301 of P.L. 111-147, P.L. 111-192, section 1601 of  
2 P.L. 111-203, section 215 of P.L. 111-226, section 2112 of P.L. 111-240, and P.L.  
3 111-325, and P.L. 113-168, and changes that indirectly affect the provisions  
4 applicable to this subchapter made by sections 1261, 1262, 1401, 1402, 1521, 1522,  
5 1531, and 1541 of division B of P.L. 111-5, section 301 of P.L. 111-147, P.L. 111-192,  
6 section 1601 of P.L. 111-203, section 215 of P.L. 111-226, section 2112 of P.L. 111-240,  
7 and P.L. 111-325, and P.L. 113-168, apply for Wisconsin purposes at the same time  
8 as for federal purposes.

**History:** 1987 a. 312; 1987 a. 411 ss. 5, 148, 149; 1989 a. 31, 336; 1991 a. 39, 269; 1993 a. 16, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237; 1999 a. 9, 194; 2001 a. 16,  
109; 2003 a. 33; 2005 a. 25, 49; 2007 a. 20, 226; 2009 a. 2, 28, 161, 183; 2011 a. 32; 2013 a. 20.

9 **SECTION 12.** 71.42 (2) (h) of the statutes is amended to read:

10 71.42 (2) (h) For taxable years that begin after December 31, 2010, and before  
11 January 1, 2013, "Internal Revenue Code" means the federal Internal Revenue Code  
12 as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L.  
13 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
14 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
15 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
16 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
17 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403  
18 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and  
19 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
20 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section  
21 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
22 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 503, and 513 of P.L.  
23 109-222, P.L. 109-432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425  
24 of division A and section 403 of division C of P.L. 109-432, P.L. 110-28, except

1 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-140, sections 2,  
2 3, and 5 of P.L. 110-142, P.L. 110-166, sections 3 (b) and 11 (b), (e), and (g) of P.L.  
3 110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245, P.L. 110-246,  
4 except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, sections  
5 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317, P.L. 110-343,  
6 except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of  
7 division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521,  
8 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L. 111-147, P.L.  
9 111-148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of  
10 P.L. 111-148, P.L. 111-152, except section 1407 of P.L. 111-152, P.L. 111-203, except  
11 section 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and 217 of P.L.  
12 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L.  
13 111-240, and P.L. 111-312, and as amendeded by section 902 of P.L. 112-240 and by P.L.  
14 113-168, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.  
15 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,  
16 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.  
17 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
18 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,  
19 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
20 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.  
21 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections  
22 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.  
23 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections  
24 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.  
25 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.

1 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
2 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.  
3 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422,  
4 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L.  
5 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
6 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.  
7 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding  
8 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
9 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,  
10 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410,  
11 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432,  
12 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142,  
13 excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b)  
14 and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L.  
15 110-245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L.  
16 110-289, excluding sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317,  
17 excluding section 9 (e) of P.L. 110-317, sections 116, 208, 211, and 301 of division B  
18 and sections 313 and 504 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458,  
19 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.  
20 111-5, P.L. 111-92, P.L. 111-147, excluding section 201 of P.L. 111-147, sections  
21 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111-148, section 1407  
22 of P.L. 111-152, P.L. 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of  
23 P.L. 111-226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, P.L. 111-325,  
24 and section 902 of P.L. 112-240, and P.L. 113-168, except that "Internal Revenue  
25 Code" does not include section 847 of the federal Internal Revenue Code. The

1 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal  
2 purposes, except that changes made by section 209 of P.L. 109-222, sections 117, 406,  
3 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L.  
4 109-432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L.  
5 110-142, excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding  
6 sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, sections 110 and 113 of P.L.  
7 110-245, sections 15312, 15313, 15314, and 15342 of P.L. 110-246, sections 3031,  
8 3032, 3033, 3041, 3051, 3052, 3061, and 3092 of P.L. 110-289, P.L. 110-317,  
9 excluding section 9 (e) of P.L. 110-317, sections 116, 208, and 211 of division B and  
10 section 504 of division C of P.L. 110-343, section 14 of P.L. 111-92, sections 531, 532,  
11 and 533 of P.L. 111-147, sections 10908 and 10909 of P.L. 111-148, and section 2043  
12 of P.L. 111-240 do not apply for taxable years beginning before January 1, 2011.  
13 Amendments to the federal Internal Revenue Code enacted after December 31, 2010,  
14 do not apply to this paragraph with respect to taxable years beginning after  
15 December 31, 2010, and before January 1, 2013, except that changes to the Internal  
16 Revenue Code made by section 902 of P.L. 112-240 and by P.L. 113-168, and changes  
17 that indirectly affect the provisions applicable to this subchapter made by section  
18 902 of P.L. 112-240 and by P.L. 113-168, apply for Wisconsin purposes at the same  
19 time as for federal purposes.

**History:** 1987 a. 312; 1987 a. 411 ss. 5, 148, 149; 1989 a. 31, 336; 1991 a. 39, 269; 1993 a. 16, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237; 1999 a. 9, 194; 2001 a. 16, 109; 2003 a. 33; 2005 a. 25, 49; 2007 a. 20, 226; 2009 a. 2, 28, 161, 183; 2011 a. 32; 2013 a. 20.

## Kreye, Joseph

---

**From:** Quinn, Brian D - DOA <Brian.Quinn@wisconsin.gov>  
**Sent:** Thursday, January 15, 2015 9:54 PM  
**To:** Kreye, Joseph  
**Subject:** IRC Drafting Revisions - LRB 15-0275

Joe,

DOR says:

- ~~Page 12, line 4 – After "214, and 216" insert P.L. 111-226; sections 2011 and 2122 of P.L. 111-240; sections 753, 754, and 760~~
- ~~Page 12, line 13 – Amend as follows: For purposes of this paragraph, the provisions of federal public laws that are included in directly or indirectly affect the Internal Revenue Code, as defined in this paragraph, apply for Wisconsin purposes at the same time as for federal purposes.~~
- ~~Page 22, line 23 – After "214, and 216" insert P.L. 111-226; sections 2011 and 2122 of P.L. 111-240; sections 753, 754, and 760~~
- ~~Page 23, line 8 – Amend as follows: For purposes of this paragraph, the provisions of federal public laws that are included in directly or indirectly affect the Internal Revenue Code, as defined in this paragraph, apply for Wisconsin purposes at the same time as for federal purposes.~~
- ~~Page 33, line 16 – After "214, and 216" insert P.L. 111-226; sections 2011 and 2122 of P.L. 111-240; sections 753, 754, and 760~~
- ~~Page 34, line 1—Amend as follows: For purposes of this paragraph, the provisions of federal public laws that are included in directly or indirectly affect the Internal Revenue Code, as defined in this paragraph, apply for Wisconsin purposes at the same time as for federal purposes.~~
- ~~Page 60, line 2 – After "214, and 216" insert P.L. 111-226; sections 2011 and 2122 of P.L. 111-240; sections 753, 754, and 760~~
- ~~Page 60, line 8 – For purposes of subd. 10.a., the provisions of federal public laws that are included in directly or indirectly affect the Internal Revenue Code, as defined in this subdivision, apply for Wisconsin purposes at the same time as for federal purposes.~~
- ~~Page 70, line 22 – After "214, and 216" insert P.L. 111-226; sections 2011 and 2122 of P.L. 111-240; sections 753, 754, and 760~~
- ~~Page 71, line 6 – For purposes of this paragraph, the provisions of federal public laws that are included in directly or indirectly affect the Internal Revenue Code, as defined in this paragraph, apply for Wisconsin purposes at the same time as for federal purposes.~~
- ~~Page 81, line 14 – After "214, and 216" insert P.L. 111-226; sections 2011 and 2122 of P.L. 111-240; sections 753, 754, and 760~~
- Page 82, line 1 – For purposes of this paragraph, the provisions of federal public laws that are included in directly or indirectly affect the Internal Revenue Code, as defined in this paragraph, apply for Wisconsin purposes at the same time as for federal purposes."

---

Brian Quinn  
Executive Policy and Budget Analyst - Senior



Wisconsin Department of Administration  
Division of Executive Budget and Finance  
(608)-266-1923  
Brian.quinn@wisconsin.gov