

1 **SECTION 18.** 71.26 (2) (b) 8. of the statutes is amended to read:

2 71.26 (2) (b) 8. For taxable years that begin after December 31, 2010, and
3 before January 1, 2013, for a corporation, conduit, or common law trust which
4 qualifies as a regulated investment company, real estate mortgage investment
5 conduit, real estate investment trust, or financial asset securitization investment
6 trust 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, “net income” means the federal regulated investment
19 company taxable income, federal real estate mortgage investment conduit taxable
20 income, federal real estate investment trust or financial asset securitization
21 investment trust taxable income of the corporation, conduit, or trust as determined
22 under the Internal Revenue Code as amended to December 31, 2010, excluding
23 sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d),
24 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and
25 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165

1 of P.L. 106–554, P.L. 106–573, section 431 of P.L. 107–16, sections 101 and 301 (a) of
2 P.L. 107–147, sections 106, 201, and 202 of P.L. 108–27, section 1201 of P.L. 108–173,
3 sections 306, 308, 316, 401, and 403 (a) of P.L. 108–311, sections 101, 102, 201, 211,
4 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 109–1, sections 1305,
5 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58,
6 section 11146 of P.L. 109–59, section 301 of P.L. 109–73, sections 101, 105, 201 (a) as
7 it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135,
8 sections 101, 207, 503, and 513 of P.L. 109–222, P.L. 109–432, except sections 117,
9 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division
10 C of P.L. 109–432, P.L. 110–28, except sections 8215, 8231, 8232, 8234, and 8236 of
11 P.L. 110–28, P.L. 110–140, sections 2, 3, and 5 of P.L. 110–142, P.L. 110–166, sections
12 3 (b) and 11 (b), (e), and (g) of P.L. 110–172, P.L. 110–185, P.L. 110–234, section 301
13 of P.L. 110–245, P.L. 110–246, except sections 4, 15312, 15313, 15314, 15316, and
14 15342 of P.L. 110–246, sections 3071, 3081, and 3082 of P.L. 110–289, section 9 (e) of
15 P.L. 110–317, P.L. 110–343, except sections 116, 208, 211, and 301 of division B and
16 sections 313 and 504 of division C of P.L. 110–343, P.L. 111–5, except sections 1261,
17 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, section 201
18 of P.L. 111–147, P.L. 111–148, except sections 1322, 1515, 9003, 9021, 9022, 10108,
19 10908, and 10909 of P.L. 111–148, P.L. 111–152, except section 1407 of P.L. 111–152,
20 P.L. 111–203, except section 1601 of P.L. 111–203, P.L. 111–226, except sections 215
21 and 217 of P.L. 111–226, P.L. 111–240, except sections 2014, 2043, 2111, 2112, and
22 2113 of P.L. 111–240, and P.L. 111–312, and as amendeded by section 902 of P.L.
23 112–240 and by P.L. 113–168, and as indirectly affected in the provisions applicable
24 to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L.
25 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections

1 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
2 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
3 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
4 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
5 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
6 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
7 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
8 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)
9 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,
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, except that property that, under s. 71.02 (1) (c) 8. to 11.,
10 1985 stats., is required to be depreciated for taxable years 1983 to 1986 under the
11 Internal Revenue Code as amended to December 31, 1980, shall continue to be
12 depreciated under the Internal Revenue Code as amended to December 31, 1980,
13 and except that the appropriate amount shall be added or subtracted to reflect
14 differences between the depreciation or adjusted basis for federal income tax
15 purposes and the depreciation or adjusted basis under this chapter of any property
16 disposed of during the taxable year. The Internal Revenue Code as amended to
17 December 31, 2010, excluding sections 103, 104, and 110 of P.L. 102-227, sections
18 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),
19 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.
20 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.
21 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.
22 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.
23 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
24 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
25 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.

1 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
2 (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 503, and 513 of P.L. 109–222,
3 P.L. 109–432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of
4 division A and section 403 of division C of P.L. 109–432, P.L. 110–28, except sections
5 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–140, sections 2, 3, and 5
6 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172,
7 P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245, P.L. 110–246, except sections
8 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, sections 3071, 3081, and
9 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317, P.L. 110–343, except sections 116,
10 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110–343,
11 P.L. 111–5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of
12 division B of P.L. 111–5, section 201 of P.L. 111–147, P.L. 111–148, except sections
13 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111–148, P.L. 111–152,
14 except section 1407 of P.L. 111–152, P.L. 111–203, except section 1601 of P.L. 111–203,
15 P.L. 111–226, except sections 215 and 217 of P.L. 111–226, P.L. 111–240, except
16 sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, and P.L. 111–312, and as
17 amended by section 902 of P.L. 112–240 and by P.L. 113–168, and as indirectly
18 affected in the provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203,
19 P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508,
20 P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
21 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
22 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.
23 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
24 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L.
25 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554,

1 excluding sections 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16, excluding
2 section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147,
3 excluding sections 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L.
4 107–276, P.L. 107–358, P.L. 108–27, excluding sections 106, 201, and 202 of P.L.
5 108–27, P.L. 108–121, P.L. 108–173, excluding section 1201 of P.L. 108–173, P.L.
6 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306, 308, 316, 401, and 403
7 (a) of P.L. 108–311, P.L. 108–357, excluding sections 101, 102, 201, 211, 242, 244, 336,
8 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7,
9 P.L. 109–58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
10 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59, excluding section 11146 of P.L.
11 109–59, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135, excluding
12 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
13 (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections 101, 207,
14 503, and 513 of P.L. 109–222, P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410,
15 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432,
16 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142,
17 excluding sections 2, 3, and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b)
18 and 11 (b), (e), and (g) of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L.
19 110–245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L.
20 110–289, excluding sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317,
21 excluding section 9 (e) of P.L. 110–317, sections 116, 208, 211, and 301 of division B
22 and sections 313 and 504 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458,
23 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.
24 111–5, P.L. 111–92, P.L. 111–147, excluding section 201 of P.L. 111–147, sections
25 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111–148, section 1407

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

22 **SECTION 19.** 71.26 (2) (b) 9. of the statutes is amended to read:

23 71.26 (2) (b) 9. For taxable years that begin after December 31, 2012, and
24 before January 1, 2014, for a corporation, conduit, or common law trust which
25 qualifies as a regulated investment company, real estate mortgage investment

1 conduit, real estate investment trust, or financial asset securitization investment
2 trust under the Internal Revenue Code as amended to December 31, 2010, excluding
3 sections 103, 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d),
4 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and
5 1605 (d) of P.L. 104–188, sections 1, 3, 4, and 5 of P.L. 106–519, sections 162 and 165
6 of P.L. 106–554, section 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147,
7 sections 106, 201, and 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306,
8 308, 316, 401, and 403 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336,
9 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309,
10 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section
11 11146 of P.L. 109–59, section 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates
12 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101,
13 207, 503, and 513 of P.L. 109–222, P.L. 109–432, except sections 117, 406, 409, 410,
14 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432,
15 P.L. 110–28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L.
16 110–140, sections 2, 3, and 5 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b),
17 (e), and (g) of P.L. 110–172, P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245,
18 P.L. 110–246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L.
19 110–246, sections 3071, 3081, and 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317,
20 P.L. 110–343, except sections 116, 208, 211, and 301 of division B and sections 313
21 and 504 of division C of P.L. 110–343, P.L. 111–5, except sections 1261, 1262, 1401,
22 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, section 201 of P.L.
23 111–147, P.L. 111–148, except sections 1322, 1515, 9003, 9004, 9005, 9012, 9013,
24 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L. 111–148, P.L.
25 111–152, except sections 1403 and 1407 of P.L. 111–152, P.L. 111–203, except section

1 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and 217 of P.L. 111-226, P.L.
2 111-240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L.
3 111-312, and as amended by section 1858 of P.L. 112-10, section 1108 of P.L. 112-95,
4 sections 40211, 40241, 40242, and 100121 of P.L. 112-141, and sections 101 and 902
5 of P.L. 112-240, and P.L. 113-168, and as indirectly affected in the provisions
6 applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
7 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
8 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
9 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
10 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
11 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
12 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.
13 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections
14 162 and 165 of P.L. 106-554, P.L. 106-573, P.L. 107-15, P.L. 107-16, excluding
15 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,
16 excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.
17 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.
18 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.
19 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403
20 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336,
21 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7,
22 P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
23 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.
24 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
25 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and

1 (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections 101, 207,
2 503, and 513 of P.L. 109–222, P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410,
3 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432,
4 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142,
5 excluding sections 2, 3, and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b)
6 and 11 (b), (e), and (g) of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L.
7 110–245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L.
8 110–289, excluding sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317,
9 excluding section 9 (e) of P.L. 110–317, sections 116, 208, 211, and 301 of division B
10 and sections 313 and 504 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458,
11 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.
12 111–5, P.L. 111–92, P.L. 111–147, excluding section 201 of P.L. 111–147, sections
13 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902,
14 10908, and 10909 of P.L. 111–148, sections 1403 and 1407 of P.L. 111–152, P.L.
15 111–192, section 1601 of P.L. 111–203, sections 215 and 217 of P.L. 111–226, sections
16 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, P.L. 111–325, section 1858 of P.L.
17 112–10, section 1108 of P.L. 112–95, sections 40211, 40241, 40242, and 100121 of P.L.
18 112–141, and sections 101 and 902 of P.L. 112–240, and P.L. 113–168, “net income”
19 means the federal regulated investment company taxable income, federal real estate
20 mortgage investment conduit taxable income, federal real estate investment trust
21 or financial asset securitization investment trust taxable income of the corporation,
22 conduit, or trust as determined under the Internal Revenue Code as amended to
23 December 31, 2010, excluding sections 103, 104, and 110 of P.L. 102–227, sections
24 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b),
25 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3, 4, and 5 of P.L.

1 106–519, sections 162 and 165 of P.L. 106–554, section 431 of P.L. 107–16, sections
2 101 and 301 (a) of P.L. 107–147, sections 106, 201, and 202 of P.L. 108–27, section
3 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108–311, sections
4 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L.
5 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,
6 and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section 301 of P.L. 109–73,
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, sections 101, 207, 503, and 513 of P.L. 109–222, P.L.
9 109–432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division
10 A and section 403 of division C of P.L. 109–432, P.L. 110–28, except sections 8215,
11 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–140, sections 2, 3, and 5 of P.L.
12 110–142, P.L. 110–166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172, P.L.
13 110–185, P.L. 110–234, section 301 of P.L. 110–245, P.L. 110–246, except sections 4,
14 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, sections 3071, 3081, and
15 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317, P.L. 110–343, except sections 116,
16 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110–343,
17 P.L. 111–5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of
18 division B of P.L. 111–5, section 201 of P.L. 111–147, P.L. 111–148, except sections
19 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902,
20 10908, and 10909 of P.L. 111–148, P.L. 111–152, except sections 1403 and 1407 of P.L.
21 111–152, P.L. 111–203, except section 1601 of P.L. 111–203, P.L. 111–226, except
22 sections 215 and 217 of P.L. 111–226, P.L. 111–240, except sections 2014, 2043, 2111,
23 2112, and 2113 of P.L. 111–240, and P.L. 111–312, and as amendeded by section 1858
24 of P.L. 112–10, section 1108 of P.L. 112–95, sections 40211, 40241, 40242, and 100121
25 of P.L. 112–141, and sections 101 and 902 of P.L. 112–240, and P.L. 113–168, and as

1 indirectly affected in the provisions applicable to this subchapter by P.L. 99–514, P.L.
2 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L.
3 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.
4 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),
5 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.
6 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
7 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.
8 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L.
9 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 106–573, P.L. 107–15,
10 P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L.
11 107–134, P.L. 107–147, excluding sections 101 and 301 (a) of P.L. 107–147, P.L.
12 107–181, P.L. 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27, excluding sections
13 106, 201, and 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173, excluding section 1201
14 of P.L. 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306,
15 308, 316, 401, and 403 (a) of P.L. 108–311, P.L. 108–357, excluding sections 101, 102,
16 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 108–375,
17 P.L. 108–476, P.L. 109–7, P.L. 109–58, excluding sections 1305, 1308, 1309, 1310,
18 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59,
19 excluding section 11146 of P.L. 109–59, P.L. 109–73, excluding section 301 of P.L.
20 109–73, P.L. 109–135, excluding sections 101, 105, 201 (a) as it relates to section
21 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, P.L. 109–151, P.L.
22 109–222, excluding sections 101, 207, 503, and 513 of P.L. 109–222, P.L. 109–227,
23 P.L. 109–280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A
24 and section 403 of division C of P.L. 109–432, sections 8215, 8231, 8232, 8234, and
25 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding sections 2, 3, and 5 of P.L.

1 110–142, P.L. 110–172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172,
2 P.L. 110–245, excluding section 301 of P.L. 110–245, sections 4, 15312, 15313, 15314,
3 15316, and 15342 of P.L. 110–246, P.L. 110–289, excluding sections 3071, 3081, and
4 3082 of P.L. 110–289, P.L. 110–317, excluding section 9 (e) of P.L. 110–317, sections
5 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L.
6 110–343, P.L. 110–351, P.L. 110–458, sections 1261, 1262, 1401, 1402, 1521, 1522,
7 1531, and 1541 of division B of P.L. 111–5, P.L. 111–92, P.L. 111–147, excluding
8 section 201 of P.L. 111–147, sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014,
9 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L. 111–148, section 1407 of
10 P.L. 111–152, P.L. 111–192, section 1601 of P.L. 111–203, sections 215 and 217 of P.L.
11 111–226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, P.L. 111–325,
12 section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, sections 40211, 40241, 40242,
13 and 100121 of P.L. 112–141, and sections 101 and 902 of P.L. 112–240, and P.L.
14 113–168, except that property that, under s. 71.02 (1) (c) 8. to 11., 1985 stats., is
15 required to be depreciated for taxable years 1983 to 1986 under the Internal Revenue
16 Code as amended to December 31, 1980, shall continue to be depreciated under the
17 Internal Revenue Code as amended to December 31, 1980, and except that the
18 appropriate amount shall be added or subtracted to reflect differences between the
19 depreciation or adjusted basis for federal income tax purposes and the depreciation
20 or adjusted basis under this chapter of any property disposed of during the taxable
21 year. The Internal Revenue Code as amended to December 31, 2010, excluding
22 sections 103, 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d),
23 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and
24 1605 (d) of P.L. 104–188, sections 1, 3, 4, and 5 of P.L. 106–519, sections 162 and 165
25 of P.L. 106–554, section 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147,

1 sections 106, 201, and 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306,
2 308, 316, 401, and 403 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336,
3 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309,
4 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section
5 11146 of P.L. 109–59, section 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates
6 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101,
7 207, 503, and 513 of P.L. 109–222, P.L. 109–432, except sections 117, 406, 409, 410,
8 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432,
9 P.L. 110–28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L.
10 110–140, sections 2, 3, and 5 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b),
11 (e), and (g) of P.L. 110–172, P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245,
12 P.L. 110–246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L.
13 110–246, sections 3071, 3081, and 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317,
14 P.L. 110–343, except sections 116, 208, 211, and 301 of division B and sections 313
15 and 504 of division C of P.L. 110–343, P.L. 111–5, except sections 1261, 1262, 1401,
16 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, section 201 of P.L.
17 111–147, P.L. 111–148, except sections 1322, 1515, 9003, 9004, 9005, 9012, 9013,
18 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L. 111–148, P.L.
19 111–152, except section 1407 of P.L. 111–152, P.L. 111–203, except section 1601 of P.L.
20 111–203, P.L. 111–226, except sections 215 and 217 of P.L. 111–226, P.L. 111–240,
21 except sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, and P.L. 111–312,
22 and as amended by section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, sections
23 40211, 40241, 40242, and 100121 of P.L. 112–141, and sections 101 and 902 of P.L.
24 112–240, and P.L. 113–168, and as indirectly affected in the provisions applicable to
25 this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L.

1 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
2 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
3 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
4 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
5 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
6 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
7 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
8 P.L. 106-554, P.L. 106-573, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.
9 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections
10 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.
11 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
12 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.
13 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.
14 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422,
15 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L.
16 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
17 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.
18 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
19 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
20 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,
21 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410,
22 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432,
23 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142,
24 excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b)
25 and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L.

1 110–245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L.
2 110–289, excluding sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317,
3 excluding section 9 (e) of P.L. 110–317, sections 116, 208, 211, and 301 of division B
4 and sections 313 and 504 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458,
5 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.
6 111–5, P.L. 111–92, P.L. 111–147, excluding section 201 of P.L. 111–147, sections
7 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902,
8 10908, and 10909 of P.L. 111–148, sections 1403 and 1407 of P.L. 111–152, P.L.
9 111–192, section 1601 of P.L. 111–203, sections 215 and 217 of P.L. 111–226, sections
10 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, P.L. 111–325, section 1858 of P.L.
11 112–10, section 1108 of P.L. 112–95, sections 40211, 40241, 40242, and 100121 of P.L.
12 112–141, and sections 101 and 902 of P.L. 112–240, and P.L. 113–168, applies for
13 Wisconsin purposes at the same time as for federal purposes, except that changes
14 made by P.L. 106–573, sections 9004, 9005, 9012, 9013, 9014, 9016, and 10902 of P.L.
15 111–148, and sections 1403 and 1407 of P.L. 111–152, section 1858 of P.L. 112–10,
16 section 1108 of P.L. 112–95, and sections 40211, 40241, 40242, and 100121 of P.L.
17 112–141 do not apply for taxable years beginning before January 1, 2013.
18 Amendments to the federal Internal Revenue Code enacted after December 31, 2010,
19 do not apply to this paragraph with respect to taxable years beginning after
20 December 31, 2010, except that changes to the Internal Revenue Code made by
21 section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, and sections 40211, 40241,
22 40242, and 100121 of P.L. 112–141, and changes that indirectly affect the provisions
23 applicable to this subchapter made by section 1858 of P.L. 112–10, section 1108 of P.L.
24 112–95, and sections 40211, 40241, 40242, and 100121 of P.L. 112–141, do not apply
25 for taxable years beginning before January 1, 2013, and changes to the Internal

1 Revenue Code made by sections 101 and 902 of P.L. 112–240 and by P.L. 113–168, and
2 changes that indirectly affect the provisions applicable to this subchapter made by
3 sections 101 and 902 of P.L. 112–240 and by P.L. 113–168, apply for Wisconsin
4 purposes at the same time as for federal purposes.

5 **SECTION 20.** 71.26 (2) (b) 10. of the statutes is created to read:

6 71.26 (2) (b) 10. a. For taxable years beginning after December 31, 2013, for a
7 corporation, conduit, or common law trust which qualifies as a regulated investment
8 company, real estate mortgage investment conduit, real estate investment trust, or
9 financial asset securitization investment trust under the Internal Revenue Code,
10 “net income” means the federal regulated investment company taxable income,
11 federal real estate mortgage investment conduit taxable income, federal real estate
12 investment trust or financial asset securitization investment trust taxable income
13 of the corporation, conduit, or trust as determined under the Internal Revenue Code.

14 b. For purposes of subd. 10. a., “Internal Revenue Code” means the federal
15 Internal Revenue Code as amended to December 31, 2013, except as provided in
16 subds. 10. c. and 10. d. and subject to subd. 10. e.

17 c. For purposes of subd. 10. a., “Internal Revenue Code” does not include the
18 following provisions of federal public laws for taxable years beginning after
19 December 31, 2013: section 13113 of P.L. 103–66; sections 1, 3, 4, and 5 of P.L.
20 106–519; sections 101, 102, and 422 of P.L. 108–357; sections 1310 and 1351 of P.L.
21 109–58; section 11146 of P.L. 109–59; section 403 (q) of P.L. 109–135; section 513 of
22 P.L. 109–222; sections 104 and 307 of P.L. 109–432; sections 8233 and 8235 of P.L.
23 110–28; section 11 (e) and (g) of P.L. 110–172; section 301 of P.L. 110–245; sections
24 15303 and 15351 of P.L. 110–246; section 302 of division A, section 401 of division B,
25 and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110–343; sections

of P.L. 111-226; sections 2011 and 2122 of P.L. 111-240; sections 753, 754, and 760

1 1232, 1241, 1251, 1501, and 1502 of division B of P.L. 111-5; sections 211, 212, 213,
2 214, and 216 of P.L. 111-312; section 1106 of P.L. 112-95; and sections 104, 318, 322,
3 323, 324, 326, 327, and 411 of P.L. 112-240.

4 d. For purposes of subd. 10. a., "Internal Revenue Code" does not include
5 amendments to the federal Internal Revenue Code enacted after December 31, 2013,
6 except that "Internal Revenue Code" includes the provisions of P.L. 113-97, P.L.
7 113-159, and P.L. 113-168.

directly or indirectly affect

8 e. For purposes of subd. 10. a., the provisions of federal public laws that are
9 included in the Internal Revenue Code, as defined in this subdivision, apply for
10 Wisconsin purposes at the same time as for federal purposes.

11 SECTION 21. 71.34 (1g) (a) of the statutes is repealed.

12 SECTION 22. 71.34 (1g) (g) of the statutes is amended to read:

13 71.34 (1g) (g) "Internal Revenue Code" for tax-option corporations, for taxable
14 years that begin after December 31, 2008, and before January 1, 2011, means the
15 federal Internal Revenue Code as amended to December 31, 2008, excluding sections
16 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and
17 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
18 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
19 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,
20 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,
21 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336,
22 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309,
23 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section
24 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates
25 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101,

1 207, 209, 503, and 513 of P.L. 109–222, P.L. 109–432, P.L. 110–28, P.L. 110–140, P.L.
2 110–141, P.L. 110–142, P.L. 110–166, P.L. 110–172, P.L. 110–185, P.L. 110–234,
3 sections 110, 113, and 301 of P.L. 110–245, P.L. 110–246, except section 15316 of P.L.
4 110–246, P.L. 110–289, except section 3093 of P.L. 110–289, P.L. 110–317, and P.L.
5 110–343, except section 301 of division B and section 313 of division C of P.L. 110–343,
6 and as amended by sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of
7 division B of P.L. 111–5, section 301 of P.L. 111–147, P.L. 111–192, section 1601 of P.L.
8 111–203, section 215 of P.L. 111–226, section 2112 of P.L. 111–240, and P.L. 111–325,
9 and P.L. 113–168, and as indirectly affected in the provisions applicable to this
10 subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, excluding sections 803 (d) (2)
11 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008
12 (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.
13 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.
14 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),
15 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.
16 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
17 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.
18 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L.
19 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16,
20 excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L.
21 107–147, excluding sections 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L.
22 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27, excluding sections 106, 201, and
23 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173, excluding section 1201 of P.L.
24 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306, 308, 316,
25 401, and 403 (a) of P.L. 108–311, P.L. 108–357, excluding sections 101, 102, 201, 211,

1 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476,
2 P.L. 109–7, P.L. 109–58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
3 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59, excluding section 11146
4 of P.L. 109–59, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135,
5 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
6 (j), and (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections
7 101, 207, 209, 503, and 513 of P.L. 109–222, P.L. 109–227, P.L. 109–280, P.L. 110–245,
8 excluding sections 110, 113, and 301 of P.L. 110–245, section 15316 of P.L. 110–246,
9 section 3093 of P.L. 110–289, section 301 of division B and section 313 of division C
10 of P.L. 110–343, P.L. 110–351, P.L. 110–458, sections 1261, 1262, 1401, 1402, 1521,
11 1522, 1531, and 1541 of division B of P.L. 111–5, section 301 of P.L. 111–147, P.L.
12 111–192, section 1601 of P.L. 111–203, section 215 of P.L. 111–226, section 2112 of P.L.
13 111–240, and P.L. 111–325, and P.L. 113–168, except that section 1366 (f) (relating
14 to pass-through of items to shareholders) is modified by substituting the tax under
15 s. 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue Code
16 applies for Wisconsin purposes at the same time as for federal purposes.
17 Amendments to the federal Internal Revenue Code enacted after December 31, 2008,
18 do not apply to this paragraph with respect to taxable years beginning after
19 December 31, 2008, and before January 1, 2011, except that changes to the Internal
20 Revenue Code made by sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541
21 of division B of P.L. 111–5, section 301 of P.L. 111–147, P.L. 111–192, section 1601 of
22 P.L. 111–203, section 215 of P.L. 111–226, section 2112 of P.L. 111–240, and P.L.
23 111–325, and P.L. 113–168, and changes that indirectly affect the provisions
24 applicable to this subchapter made by sections 1261, 1262, 1401, 1402, 1521, 1522,
25 1531, and 1541 of division B of P.L. 111–5, section 301 of P.L. 111–147, P.L. 111–192,

1 section 1601 of P.L. 111–203, section 215 of P.L. 111–226, section 2112 of P.L. 111–240,
2 and P.L. 111–325, and P.L. 113–168, apply for Wisconsin purposes at the same time
3 as for federal purposes.

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

5 71.34 (1g) (h) “Internal Revenue Code” for tax-option corporations, for taxable
6 years that begin after December 31, 2010, and before January 1, 2013, means the
7 federal Internal Revenue Code as amended to December 31, 2010, excluding sections
8 103, 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and
9 13203 (d) of P.L. 103–66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
10 104–188, sections 1, 3, 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554,
11 P.L. 106–573, section 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147,
12 sections 106, 201, and 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306,
13 308, 316, 401, and 403 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336,
14 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309,
15 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section
16 11146 of P.L. 109–59, section 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates
17 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101,
18 207, 503, and 513 of P.L. 109–222, P.L. 109–432, except sections 117, 406, 409, 410,
19 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432,
20 P.L. 110–28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L.
21 110–140, sections 2, 3, and 5 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b),
22 (e), and (g) of P.L. 110–172, P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245,
23 P.L. 110–246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L.
24 110–246, sections 3071, 3081, and 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317,
25 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.

17 **SECTION 24.** 71.34 (1g) (i) of the statutes is amended to read:

18 71.34 (1g) (i) “Internal Revenue Code” for tax-option corporations, for taxable
19 years that begin after December 31, 2012, and before January 1, 2014, means the
20 federal Internal Revenue Code as amended to December 31, 2010, excluding sections
21 103, 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and
22 13203 (d) of P.L. 103–66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
23 104–188, sections 1, 3, 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554,
24 section 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201,
25 and 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and

1 403 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909,
2 and 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324,
3 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59,
4 section 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a),
5 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 503, and 513
6 of P.L. 109–222, P.L. 109–432, except sections 117, 406, 409, 410, 412, 417, 418, 424,
7 and 425 of division A and section 403 of division C of P.L. 109–432, P.L. 110–28, except
8 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–140, sections 2,
9 3, and 5 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b), (e), and (g) of P.L.
10 110–172, P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245, P.L. 110–246,
11 except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, sections
12 3071, 3081, and 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317, P.L. 110–343,
13 except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of
14 division C of P.L. 110–343, P.L. 111–5, except sections 1261, 1262, 1401, 1402, 1521,
15 1522, 1531, and 1541 of division B of P.L. 111–5, section 201 of P.L. 111–147, P.L.
16 111–148, except sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021,
17 9022, 10108, 10902, 10908, and 10909 of P.L. 111–148, P.L. 111–152, except sections
18 1403 and 1407 of P.L. 111–152, P.L. 111–203, except section 1601 of P.L. 111–203, P.L.
19 111–226, except sections 215 and 217 of P.L. 111–226, P.L. 111–240, except sections
20 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, P.L. 111–312, and as amendeded by
21 section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, sections 40211, 40241, 40242,
22 and 100121 of P.L. 112–141, and sections 101 and 902 of P.L. 112–240, and P.L.
23 113–168, and as indirectly affected in the provisions applicable to this subchapter by
24 P.L. 99–514, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and
25 823 (c) (2) of P.L. 99–514, P.L. 100–203, P.L. 100–647, excluding section 1008 (g) (5)

1 of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508,
2 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
3 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
4 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.
5 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
6 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
7 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
8 excluding sections 162 and 165 of P.L. 106-554, P.L. 106-573, P.L. 107-15, P.L.
9 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
10 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.
11 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
12 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201
13 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
14 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102,
15 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375,
16 P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,
17 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59,
18 excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L.
19 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
20 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L.
21 109-222, excluding sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-227,
22 P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A
23 and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232, 8234, and
24 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3, and 5 of P.L.
25 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172,

1 P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4, 15312, 15313, 15314,
2 15316, and 15342 of P.L. 110-246, P.L. 110-289, excluding sections 3071, 3081, and
3 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections
4 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L.
5 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521, 1522,
6 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L. 111-147, excluding
7 section 201 of P.L. 111-147, sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014,
8 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L. 111-148, sections 1403 and
9 1407 of P.L. 111-152, P.L. 111-192, section 1601 of P.L. 111-203, sections 215 and 217
10 of P.L. 111-226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, P.L.
11 111-325, section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, sections 40211,
12 40241, 40242, and 100121 of P.L. 112-141, and sections 101 and 902 of P.L. 112-240,
13 and P.L. 113-168, except that section 1366 (f) (relating to pass-through of items to
14 shareholders) is modified by substituting the tax under s. 71.35 for the taxes under
15 sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin purposes
16 at the same time as for federal purposes, except that changes made by P.L. 106-573,
17 sections 9004, 9005, 9012, 9013, 9014, 9016, and 10902 of P.L. 111-148, sections 1403
18 and 1407 of P.L. 111-152, section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and
19 sections 40211, 40241, 40242, and 100121 of P.L. 112-141 do not apply for taxable
20 years beginning before January 1, 2013. Amendments to the federal Internal
21 Revenue Code enacted after December 31, 2010, do not apply to this paragraph with
22 respect to taxable years beginning after December 31, 2010, except that changes to
23 the Internal Revenue Code made by section 1858 of P.L. 112-10, section 1108 of P.L.
24 112-95, and sections 40211, 40241, 40242, and 100121 of P.L. 112-141, and changes
25 that indirectly affect the provisions applicable to this subchapter made by section

1 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241, 40242,
 2 and 100121 of P.L. 112-141, do not apply for taxable years beginning before January
 3 1, 2013, and changes to the Internal Revenue Code made by sections 101 and 902 of
 4 P.L. 112-240 and by P.L. 113-168, and changes that indirectly affect the provisions
 5 applicable to this subchapter made by sections 101 and 902 of P.L. 112-240 and by
 6 P.L. 113-168, apply for Wisconsin purposes at the same time as for federal purposes.

7 **SECTION 25.** 71.34 (1g) (j) of the statutes is created to read:

8 71.34 (1g) (j) 1. For taxable years beginning after December 31, 2013, for tax
 9 option corporations, "Internal Revenue Code" means the federal Internal Revenue
 10 Code as amended to December 31, 2013, except as provided in subs. 2., 3., and 5. and
 11 subject to subd. 4.

12 2. For purposes of this paragraph, "Internal Revenue Code" does not include
 13 the following provisions of federal public laws for taxable years beginning after
 14 December 31, 2013: section 13113 of P.L. 103-66; sections 1, 3, 4, and 5 of P.L.
 15 106-519; sections 101, 102, and 422 of P.L. 108-357; sections 1310 and 1351 of P.L.
 16 109-58; section 11146 of P.L. 109-59; section 403 (q) of P.L. 109-135; section 513 of
 17 P.L. 109-222; sections 104 and 307 of P.L. 109-432; sections 8233 and 8235 of P.L.
 18 110-28; section 11 (e) and (g) of P.L. 110-172; section 301 of P.L. 110-245; sections
 19 15303 and 15351 of P.L. 110-246; section 302 of division A, section 401 of division B,
 20 and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110-343; sections
 21 1232, 1241, 1251, 1501, and 1502 of division B of P.L. 111-5; sections 211, 212, 213,
 22 214, and 216 of P.L. 111-312; section 1106 of P.L. 112-95; and sections 104, 318, 322,
 23 323, 324, 326, 327, and 411 of P.L. 112-240.

24 3. For purposes of this paragraph, "Internal Revenue Code" does not include
 25 amendments to the federal Internal Revenue Code enacted after December 31, 2013,

*of P.L. 111-226; sections 2011 and 2122 of P.L. 111-240;
 sections 753, 754, and 760*

1 except that “Internal Revenue Code” includes the provisions of the following federal
2 public laws:

3 a. P.L. 113–97.

4 b. P.L. 113–159.

5 c. P.L. 113–168.

directly or indirectly effect

6 4. For purposes of this paragraph, the provisions of federal public laws that are
7 included in the Internal Revenue Code, as defined in this paragraph, apply for
8 Wisconsin purposes at the same time as for federal purposes.

9 5. For purposes of this paragraph, section 1366 (f) of the Internal Revenue Code
10 (relating to pass-through of items to shareholders) is modified by substituting the
11 tax under s. 71.35 for the taxes under sections 1374 and 1375 of the Internal Revenue
12 Code.

13 **SECTION 26.** 71.42 (2) (a) of the statutes is repealed.

14 **SECTION 27.** 71.42 (2) (g) of the statutes is amended to read:

15 71.42 (2) (g) For taxable years that begin after December 31, 2008, and before
16 January 1, 2011, “Internal Revenue Code” means the federal Internal Revenue Code
17 as amended to December 31, 2008, excluding sections 103, 104, and 110 of P.L.
18 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,
19 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3,
20 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554, P.L. 106–573, section
21 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201, and
22 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403
23 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
24 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
25 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section

1 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
2 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 209, 503, and 513
3 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,
4 P.L. 110–166, P.L. 110–172, P.L. 110–185, P.L. 110–234, sections 110, 113, and 301 of
5 P.L. 110–245, P.L. 110–246, except section 15316 of P.L. 110–246, P.L. 110–289,
6 except section 3093 of P.L. 110–289, P.L. 110–317, and P.L. 110–343, except section
7 301 of division B and section 313 of division C of P.L. 110–343, and as amendeded by
8 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.
9 111–5, section 301 of P.L. 111–147, P.L. 111–192, section 1601 of P.L. 111–203, section
10 215 of P.L. 111–226, section 2112 of P.L. 111–240, and P.L. 111–325, and P.L. 113–168,
11 and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73,
12 P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding
13 sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66,
14 excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,
15 P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding
16 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191,
17 P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277,
18 P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and
19 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16,
20 P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections 101 and
21 301 (a) of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L. 107–358, P.L.
22 108–27, excluding sections 106, 201, and 202 of P.L. 108–27, P.L. 108–121, P.L.
23 108–173, excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L. 108–218, P.L.
24 108–311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108–311, P.L.
25 108–357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and

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

3 **SECTION 28.** 71.42 (2) (h) of the statutes is amended to read:

4 71.42 (2) (h) For taxable years that begin after December 31, 2010, and before
5 January 1, 2013, “Internal Revenue Code” means the federal Internal Revenue Code
6 as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L.
7 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
8 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
9 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
10 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and
11 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403
12 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
13 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
14 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section
15 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
16 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 503, and 513 of P.L.
17 109-222, P.L. 109-432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425
18 of division A and section 403 of division C of P.L. 109-432, P.L. 110-28, except
19 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-140, sections 2,
20 3, and 5 of P.L. 110-142, P.L. 110-166, sections 3 (b) and 11 (b), (e), and (g) of P.L.
21 110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245, P.L. 110-246,
22 except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, sections
23 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317, P.L. 110-343,
24 except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of
25 division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521,

1 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L. 111-147, P.L.
2 111-148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of
3 P.L. 111-148, P.L. 111-152, except section 1407 of P.L. 111-152, P.L. 111-203, except
4 section 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and 217 of P.L.
5 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L.
6 111-240, and P.L. 111-312, and as amendeded by section 902 of P.L. 112-240 and by P.L.
7 113-168, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
8 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
9 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
10 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
11 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
12 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
13 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.
14 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections
15 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.
16 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections
17 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.
18 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
19 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.
20 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.
21 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422,
22 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L.
23 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
24 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.
25 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding

1 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
2 (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections 101, 207,
3 503, and 513 of P.L. 109–222, P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410,
4 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432,
5 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142,
6 excluding sections 2, 3, and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b)
7 and 11 (b), (e), and (g) of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L.
8 110–245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L.
9 110–289, excluding sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317,
10 excluding section 9 (e) of P.L. 110–317, sections 116, 208, 211, and 301 of division B
11 and sections 313 and 504 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458,
12 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.
13 111–5, P.L. 111–92, P.L. 111–147, excluding section 201 of P.L. 111–147, sections
14 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111–148, section 1407
15 of P.L. 111–152, P.L. 111–192, section 1601 of P.L. 111–203, sections 215 and 217 of
16 P.L. 111–226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, P.L. 111–325,
17 and section 902 of P.L. 112–240, and P.L. 113–168, except that “Internal Revenue
18 Code” does not include section 847 of the federal Internal Revenue Code. The
19 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
20 purposes, except that changes made by section 209 of P.L. 109–222, sections 117, 406,
21 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L.
22 109–432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L.
23 110–142, excluding sections 2, 3, and 5 of P.L. 110–142, P.L. 110–172, excluding
24 sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172, sections 110 and 113 of P.L.
25 110–245, sections 15312, 15313, 15314, and 15342 of P.L. 110–246, sections 3031,

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

13 **SECTION 29.** 71.42 (2) (i) of the statutes is amended to read:

14 71.42 (2) (i) For taxable years that begin after December 31, 2012, and before
15 January 1, 2014, “Internal Revenue Code” means the federal Internal Revenue Code
16 as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L.
17 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,
18 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3,
19 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554, section 431 of P.L.
20 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201, and 202 of P.L.
21 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403 (a) of P.L.
22 108–311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
23 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
24 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section 301 of P.L.
25 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),

1 (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 503, and 513 of P.L. 109–222,
2 P.L. 109–432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of
3 division A and section 403 of division C of P.L. 109–432, P.L. 110–28, except sections
4 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–140, sections 2, 3, and 5
5 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172,
6 P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245, P.L. 110–246, except sections
7 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, sections 3071, 3081, and
8 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317, P.L. 110–343, except sections 116,
9 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110–343,
10 P.L. 111–5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of
11 division B of P.L. 111–5, section 201 of P.L. 111–147, P.L. 111–148, except sections
12 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902,
13 10908, and 10909 of P.L. 111–148, P.L. 111–152, except sections 1403 and 1407 of P.L.
14 111–152, P.L. 111–203, except section 1601 of P.L. 111–203, P.L. 111–226, except
15 sections 215 and 217 of P.L. 111–226, P.L. 111–240, except sections 2014, 2043, 2111,
16 2112, and 2113 of P.L. 111–240, and P.L. 111–312, and as amendeded by section 1858
17 of P.L. 112–10, section 1108 of P.L. 112–95, sections 40211, 40241, 40242, and 100121
18 of P.L. 112–141, and sections 101 and 902 of P.L. 112–240, and P.L. 113–168, and as
19 indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L.
20 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections
21 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding
22 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L.
23 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections
24 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L.
25 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L.

1 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of
2 P.L. 106–554, P.L. 106–573, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L.
3 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections
4 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L.
5 107–358, P.L. 108–27, excluding sections 106, 201, and 202 of P.L. 108–27, P.L.
6 108–121, P.L. 108–173, excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L.
7 108–218, P.L. 108–311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.
8 108–311, P.L. 108–357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422,
9 847, 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7, P.L.
10 109–58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
11 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59, excluding section 11146 of P.L.
12 109–59, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135, excluding
13 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
14 (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections 101, 207,
15 503, and 513 of P.L. 109–222, P.L. 109–227, P.L. 109–280, 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 sections 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, P.L. 110–245, excluding section 301 of P.L.
20 110–245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L.
21 110–289, excluding sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317,
22 excluding section 9 (e) of P.L. 110–317, sections 116, 208, 211, and 301 of division B
23 and sections 313 and 504 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458,
24 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.
25 111–5, P.L. 111–92, P.L. 111–147, excluding section 201 of P.L. 111–147, sections

1 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902,
2 10908, and 10909 of P.L. 111–148, sections 1403 and 1407 of P.L. 111–152, P.L.
3 111–192, section 1601 of P.L. 111–203, sections 215 and 217 of P.L. 111–226, sections
4 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, P.L. 111–325, section 1858 of P.L.
5 112–10, section 1108 of P.L. 112–95, sections 40211, 40241, 40242, and 100121 of P.L.
6 112–141, and sections 101 and 902 of P.L. 112–240, P.L. 113–168, except that
7 “Internal Revenue Code” does not include section 847 of the federal Internal Revenue
8 Code. The Internal Revenue Code applies for Wisconsin purposes at the same time
9 as for federal purposes, except that changes made by P.L. 106–573, sections 9004,
10 9005, 9012, 9013, 9014, 9016, and 10902 of P.L. 111–148, sections 1403 and 1407 of
11 P.L. 111–152, section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, and sections
12 40211, 40241, 40242, and 100121 of P.L. 112–141 do not apply for taxable years
13 beginning before January 1, 2013. Amendments to the federal Internal Revenue
14 Code enacted after December 31, 2010, do not apply to this paragraph with respect
15 to taxable years beginning after December 31, 2010, except that changes to the
16 Internal Revenue Code made by section 1858 of P.L. 112–10, section 1108 of P.L.
17 112–95, and sections 40211, 40241, 40242, and 100121 of P.L. 112–141, and changes
18 that indirectly affect the provisions applicable to this subchapter made by section
19 1858 of P.L. 112–10, section 1108 of P.L. 112–95, and sections 40211, 40241, 40242,
20 and 100121 of P.L. 112–141, do not apply for taxable years beginning before January
21 1, 2013, and changes to the Internal Revenue Code made by sections 101 and 902 of
22 P.L. 112–240 and by P.L. 113–168, and changes that indirectly affect the provisions
23 applicable to this subchapter made by sections 101 and 902 of P.L. 112–240 and by
24 P.L. 113–168, apply for Wisconsin purposes at the same time as for federal purposes.

25 SECTION 30. 71.42 (2) (j) of the statutes is created to read:

1 71.42 (2) (j) 1. For taxable years beginning after December 31, 2013, “Internal
2 Revenue Code” means the federal Internal Revenue Code as amended to December
3 31, 2013, except as provided in subds. 2. to 4. and subject to subd. 5.

4 2. For purposes of this paragraph, “Internal Revenue Code” does not include
5 the following provisions of federal public laws for taxable years beginning after
6 December 31, 2013: section 13113 of P.L 103-66; sections 1, 3, 4, and 5 of P.L.
7 106-519; sections 101, 102, and 422 of P.L 108-357; sections 1310 and 1351 of P.L.
8 109-58; section 11146 of P.L. 109-59; section 403 (q) of P.L. 109-135; section 513 of
9 P.L. 109-222; sections 104 and 307 of P.L. 109-432; sections 8233 and 8235 of P.L.
10 110-28; section 11 (e) and (g) of P.L. 110-172; section 301 of P.L. 110-245; sections
11 15303 and 15351 of P.L. 110-246; section 302 of division A, section 401 of division B,
12 and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110-343; sections
13 1232, 1241, 1251, 1501, and 1502 of division B of P.L. 111-5; sections 211, 212, 213,
14 214, and 216 of P.L. 111-312; section 1106 of P.L. 112-95; and sections 104, 318, 322,
15 323, 324, 326, 327, and 411 of P.L. 112-240.

16 3. For purposes of this paragraph, “Internal Revenue Code” does not include
17 amendments to the federal Internal Revenue Code enacted after December 31, 2013,
18 except that “Internal Revenue Code” includes the provisions of the following federal
19 public laws:

20 a. P.L. 113-97.

21 b. P.L. 113-159.

22 c. P.L. 113-168.

23 4. For purposes of this paragraph, “Internal Revenue Code” does not include
24 section 847 of the federal Internal Revenue Code.

*of P.L. 111-226; sections 2011 and 2122 of P.L. 111-240;
sections 753, 754, and 760*

directly or indirectly affect

1 5. For purposes of this paragraph, the provisions of federal public laws that *are*
2 *included in* the Internal Revenue Code, as defined in this paragraph, apply for
3 Wisconsin purposes at the same time as for federal purposes.

4

(END)