

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

4 71.26 (2) (b) 8. For taxable years that begin after December 31, 2010, and
5 before January 1, 2013, for a corporation, conduit, or common law trust which
6 qualifies as a regulated investment company, real estate mortgage investment
7 conduit, real estate investment trust, or financial asset securitization investment
8 trust under the Internal Revenue Code as amended to December 31, 2010, excluding
9 sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d),
10 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and
11 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165
12 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of
13 P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173,
14 sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211,
15 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305,
16 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58,
17 section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as
18 it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135,
19 sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-432, except sections 117,
20 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division
21 C of P.L. 109-432, P.L. 110-28, except sections 8215, 8231, 8232, 8234, and 8236 of
22 P.L. 110-28, P.L. 110-140, sections 2, 3, and 5 of P.L. 110-142, P.L. 110-166, sections
23 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-185, P.L. 110-234, section 301
24 of P.L. 110-245, P.L. 110-246, except sections 4, 15312, 15313, 15314, 15316, and
25 15342 of P.L. 110-246, sections 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of

1 P.L. 110–317, P.L. 110–343, except sections 116, 208, 211, and 301 of division B and
2 sections 313 and 504 of division C of P.L. 110–343, P.L. 111–5, except sections 1261,
3 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, section 201
4 of P.L. 111–147, P.L. 111–148, except sections 1322, 1515, 9003, 9021, 9022, 10108,
5 10908, and 10909 of P.L. 111–148, P.L. 111–152, except section 1407 of P.L. 111–152,
6 P.L. 111–203, except section 1601 of P.L. 111–203, P.L. 111–226, except sections 215
7 and 217 of P.L. 111–226, P.L. 111–240, except sections 2014, 2043, 2111, 2112, and
8 2113 of P.L. 111–240, and P.L. 111–312, and as amendeded by section 902 of P.L.
9 112–240 and by P.L. 113–168, and as indirectly affected in the provisions applicable
10 to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L.
11 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections
12 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding
13 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L.
14 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections
15 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L.
16 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L.
17 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of
18 P.L. 106–554, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L.
19 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections 101 and 301 (a)
20 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,
21 excluding sections 106, 201, and 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173,
22 excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311,
23 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108–311, P.L. 108–357,
24 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of
25 P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7, P.L. 109–58, excluding sections

1 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
2 109–58, P.L. 109–59, excluding section 11146 of P.L. 109–59, P.L. 109–73, excluding
3 section 301 of P.L. 109–73, P.L. 109–135, excluding sections 101, 105, 201 (a) as it
4 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, P.L.
5 109–151, P.L. 109–222, excluding sections 101, 207, 503, and 513 of P.L. 109–222,
6 P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425
7 of division A and section 403 of division C of P.L. 109–432, sections 8215, 8231, 8232,
8 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding sections 2, 3,
9 and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b) and 11 (b), (e), and (g)
10 of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L. 110–245, sections 4,
11 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L. 110–289, excluding
12 sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317, excluding section 9 (e)
13 of P.L. 110–317, sections 116, 208, 211, and 301 of division B and sections 313 and 504
14 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458, sections 1261, 1262, 1401,
15 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, P.L. 111–92, P.L.
16 111–147, excluding section 201 of P.L. 111–147, sections 1322, 1515, 9003, 9021,
17 9022, 10108, 10908, and 10909 of P.L. 111–148, section 1407 of P.L. 111–152, P.L.
18 111–192, section 1601 of P.L. 111–203, sections 215 and 217 of P.L. 111–226, sections
19 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, P.L. 111–325, and section 902 of P.L.
20 112–240, and P.L. 113–168, “net income” means the federal regulated investment
21 company taxable income, federal real estate mortgage investment conduit taxable
22 income, federal real estate investment trust or financial asset securitization
23 investment trust taxable income of the corporation, conduit, or trust as determined
24 under the Internal Revenue Code as amended to December 31, 2010, excluding
25 sections 103, 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d),

1 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and
2 1605 (d) of P.L. 104–188, sections 1, 3, 4, and 5 of P.L. 106–519, sections 162 and 165
3 of P.L. 106–554, P.L. 106–573, section 431 of P.L. 107–16, sections 101 and 301 (a) of
4 P.L. 107–147, sections 106, 201, and 202 of P.L. 108–27, section 1201 of P.L. 108–173,
5 sections 306, 308, 316, 401, and 403 (a) of P.L. 108–311, sections 101, 102, 201, 211,
6 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 109–1, sections 1305,
7 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58,
8 section 11146 of P.L. 109–59, section 301 of P.L. 109–73, sections 101, 105, 201 (a) as
9 it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135,
10 sections 101, 207, 503, and 513 of P.L. 109–222, P.L. 109–432, except sections 117,
11 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division
12 C of P.L. 109–432, P.L. 110–28, except sections 8215, 8231, 8232, 8234, and 8236 of
13 P.L. 110–28, P.L. 110–140, sections 2, 3, and 5 of P.L. 110–142, P.L. 110–166, sections
14 3 (b) and 11 (b), (e), and (g) of P.L. 110–172, P.L. 110–185, P.L. 110–234, section 301
15 of P.L. 110–245, P.L. 110–246, except sections 4, 15312, 15313, 15314, 15316, and
16 15342 of P.L. 110–246, sections 3071, 3081, and 3082 of P.L. 110–289, section 9 (e) of
17 P.L. 110–317, P.L. 110–343, except sections 116, 208, 211, and 301 of division B and
18 sections 313 and 504 of division C of P.L. 110–343, P.L. 111–5, except sections 1261,
19 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, section 201
20 of P.L. 111–147, P.L. 111–148, except sections 1322, 1515, 9003, 9021, 9022, 10108,
21 10908, and 10909 of P.L. 111–148, P.L. 111–152, except section 1407 of P.L. 111–152,
22 P.L. 111–203, except section 1601 of P.L. 111–203, P.L. 111–226, except sections 215
23 and 217 of P.L. 111–226, P.L. 111–240, except sections 2014, 2043, 2111, 2112, and
24 2113 of P.L. 111–240, and P.L. 111–312, and as amendeded by section 902 of P.L.
25 112–240 and by P.L. 113–168, and as indirectly affected in the provisions applicable

1 to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
2 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
3 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
4 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
5 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
6 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
7 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
8 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
9 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
10 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)
11 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,
12 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
13 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
14 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
15 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of
16 P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
17 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
18 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
19 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
20 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
21 109-151, P.L. 109-222, excluding sections 101, 207, 503, and 513 of P.L. 109-222,
22 P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425
23 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232,
24 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3,
25 and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g)

1 of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L. 110–245, sections 4,
2 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L. 110–289, excluding
3 sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317, excluding section 9 (e)
4 of P.L. 110–317, sections 116, 208, 211, and 301 of division B and sections 313 and 504
5 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458, sections 1261, 1262, 1401,
6 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, P.L. 111–92, P.L.
7 111–147, excluding section 201 of P.L. 111–147, sections 1322, 1515, 9003, 9021,
8 9022, 10108, 10908, and 10909 of P.L. 111–148, section 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, and section 902 of P.L.
11 112–240, and P.L. 113–168, except that property that, under s. 71.02 (1) (c) 8. to 11.,
12 1985 stats., is required to be depreciated for taxable years 1983 to 1986 under the
13 Internal Revenue Code as amended to December 31, 1980, shall continue to be
14 depreciated under the Internal Revenue Code as amended to December 31, 1980,
15 and except that the appropriate amount shall be added or subtracted to reflect
16 differences between the depreciation or adjusted basis for federal income tax
17 purposes and the depreciation or adjusted basis under this chapter of any property
18 disposed of during the taxable year. The Internal Revenue Code as amended to
19 December 31, 2010, excluding sections 103, 104, and 110 of P.L. 102–227, sections
20 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b),
21 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3, 4, and 5 of P.L.
22 106–519, sections 162 and 165 of P.L. 106–554, P.L. 106–573, section 431 of P.L.
23 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201, and 202 of P.L.
24 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403 (a) of P.L.
25 108–311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.

1 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
2 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section 301 of P.L.
3 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
4 (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 503, and 513 of P.L. 109–222,
5 P.L. 109–432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of
6 division A and section 403 of division C of P.L. 109–432, P.L. 110–28, except sections
7 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–140, sections 2, 3, and 5
8 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172,
9 P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245, P.L. 110–246, except sections
10 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, sections 3071, 3081, and
11 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317, P.L. 110–343, except sections 116,
12 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110–343,
13 P.L. 111–5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of
14 division B of P.L. 111–5, section 201 of P.L. 111–147, P.L. 111–148, except sections
15 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111–148, P.L. 111–152,
16 except section 1407 of P.L. 111–152, P.L. 111–203, except section 1601 of P.L. 111–203,
17 P.L. 111–226, except sections 215 and 217 of P.L. 111–226, P.L. 111–240, except
18 sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, and P.L. 111–312, and as
19 amended by section 902 of P.L. 112–240 and by P.L. 113–168, and as indirectly
20 affected in the provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203,
21 P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508,
22 P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
23 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
24 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L.
25 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.

1 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L.
2 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554,
3 excluding sections 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16, excluding
4 section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147,
5 excluding sections 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L.
6 107–276, P.L. 107–358, P.L. 108–27, excluding sections 106, 201, and 202 of P.L.
7 108–27, P.L. 108–121, P.L. 108–173, excluding section 1201 of P.L. 108–173, P.L.
8 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306, 308, 316, 401, and 403
9 (a) of P.L. 108–311, P.L. 108–357, excluding sections 101, 102, 201, 211, 242, 244, 336,
10 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7,
11 P.L. 109–58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
12 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59, excluding section 11146 of P.L.
13 109–59, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135, excluding
14 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
15 (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections 101, 207,
16 503, and 513 of P.L. 109–222, P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410,
17 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432,
18 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142,
19 excluding sections 2, 3, and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b)
20 and 11 (b), (e), and (g) of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L.
21 110–245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L.
22 110–289, excluding sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317,
23 excluding section 9 (e) of P.L. 110–317, sections 116, 208, 211, and 301 of division B
24 and sections 313 and 504 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458,
25 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.

1 111-5, P.L. 111-92, P.L. 111-147, excluding section 201 of P.L. 111-147, sections
2 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111-148, section 1407
3 of P.L. 111-152, P.L. 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of
4 P.L. 111-226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, P.L. 111-325,
5 and section 902 of P.L. 112-240, and P.L. 113-168, applies for Wisconsin purposes at
6 the same time as for federal purposes, except that changes made by section 209 of
7 P.L. 109-222, 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 sections 110 and 113 of P.L. 110-245, sections 15312, 15313, 15314, and 15342 of P.L.
12 110-246, sections 3031, 3032, 3033, 3041, 3051, 3052, 3061, and 3092 of P.L.
13 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections 116, 208, and
14 211 of division B and section 504 of division C of P.L. 110-343, section 14 of P.L.
15 111-92, sections 531, 532, and 533 of P.L. 111-147, sections 10908 and 10909 of P.L.
16 111-148, and section 2043 of P.L. 111-240 do not apply for taxable years beginning
17 before January 1, 2011. Amendments to the Internal Revenue Code enacted after
18 December 31, 2010, do not apply to this subdivision with respect to taxable years that
19 begin after December 31, 2010, and before January 1, 2013, except that changes to
20 the Internal Revenue Code made by section 902 of P.L. 112-240 and by P.L. 113-168,
21 and changes that indirectly affect the provisions applicable to this subchapter made
22 by section 902 of P.L. 112-240 and by P.L. 113-168, apply for Wisconsin purposes at
23 the same time as for federal purposes.

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

1 71.26 (2) (b) 9. For taxable years that begin after December 31, 2012, and
2 before January 1, 2014, for a corporation, conduit, or common law trust which
3 qualifies as a regulated investment company, real estate mortgage investment
4 conduit, real estate investment trust, or financial asset securitization investment
5 trust under the Internal Revenue Code as amended to December 31, 2010, excluding
6 sections 103, 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d),
7 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and
8 1605 (d) of P.L. 104–188, sections 1, 3, 4, and 5 of P.L. 106–519, sections 162 and 165
9 of P.L. 106–554, 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, 503, and 513 of P.L. 109–222, P.L. 109–432, except sections 117, 406, 409, 410,
17 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432,
18 P.L. 110–28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L.
19 110–140, sections 2, 3, and 5 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b),
20 (e), and (g) of P.L. 110–172, P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245,
21 P.L. 110–246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L.
22 110–246, sections 3071, 3081, and 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317,
23 P.L. 110–343, except sections 116, 208, 211, and 301 of division B and sections 313
24 and 504 of division C of P.L. 110–343, P.L. 111–5, except sections 1261, 1262, 1401,
25 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, section 201 of P.L.

1 111-147, P.L. 111-148, except sections 1322, 1515, 9003, 9004, 9005, 9012, 9013,
2 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L. 111-148, P.L.
3 111-152, except sections 1403 and 1407 of P.L. 111-152, P.L. 111-203, except section
4 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and 217 of P.L. 111-226, P.L.
5 111-240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L.
6 111-312, and as amendeded by section 1858 of P.L. 112-10, section 1108 of P.L. 112-95,
7 sections 40211, 40241, 40242, and 100121 of P.L. 112-141, and sections 101 and 902
8 of P.L. 112-240, and P.L. 113-168, and as indirectly affected in the provisions
9 applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
10 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
11 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
12 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
13 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
14 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
15 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.
16 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections
17 162 and 165 of P.L. 106-554, P.L. 106-573, P.L. 107-15, P.L. 107-16, excluding
18 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,
19 excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.
20 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.
21 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.
22 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403
23 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336,
24 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7,
25 P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,

1 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59, excluding section 11146 of P.L.
2 109–59, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135, excluding
3 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
4 (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections 101, 207,
5 503, and 513 of P.L. 109–222, P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410,
6 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432,
7 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142,
8 excluding sections 2, 3, and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b)
9 and 11 (b), (e), and (g) of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L.
10 110–245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L.
11 110–289, excluding sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317,
12 excluding section 9 (e) of P.L. 110–317, sections 116, 208, 211, and 301 of division B
13 and sections 313 and 504 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458,
14 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.
15 111–5, P.L. 111–92, P.L. 111–147, excluding section 201 of P.L. 111–147, sections
16 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902,
17 10908, and 10909 of P.L. 111–148, sections 1403 and 1407 of P.L. 111–152, P.L.
18 111–192, section 1601 of P.L. 111–203, sections 215 and 217 of P.L. 111–226, sections
19 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, P.L. 111–325, section 1858 of P.L.
20 112–10, section 1108 of P.L. 112–95, sections 40211, 40241, 40242, and 100121 of P.L.
21 112–141, and sections 101 and 902 of P.L. 112–240, and P.L. 113–168, “net income”
22 means the federal regulated investment company taxable income, federal real estate
23 mortgage investment conduit taxable income, federal real estate investment trust
24 or financial asset securitization investment trust taxable income of the corporation,
25 conduit, or trust as determined under 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, section 431 of P.L. 107–16, sections
5 101 and 301 (a) of P.L. 107–147, sections 106, 201, and 202 of P.L. 108–27, section
6 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108–311, sections
7 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L.
8 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,
9 and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section 301 of P.L. 109–73,
10 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
11 (q), and 405 of P.L. 109–135, sections 101, 207, 503, and 513 of P.L. 109–222, P.L.
12 109–432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division
13 A and section 403 of division C of P.L. 109–432, P.L. 110–28, except sections 8215,
14 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–140, sections 2, 3, and 5 of P.L.
15 110–142, P.L. 110–166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172, P.L.
16 110–185, P.L. 110–234, section 301 of P.L. 110–245, P.L. 110–246, except sections 4,
17 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, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902,
23 10908, and 10909 of P.L. 111–148, P.L. 111–152, except sections 1403 and 1407 of P.L.
24 111–152, P.L. 111–203, except section 1601 of P.L. 111–203, P.L. 111–226, except
25 sections 215 and 217 of P.L. 111–226, P.L. 111–240, except sections 2014, 2043, 2111,

1 2112, and 2113 of P.L. 111–240, and P.L. 111–312, and as amended by section 1858
2 of P.L. 112–10, section 1108 of P.L. 112–95, sections 40211, 40241, 40242, and 100121
3 of P.L. 112–141, and sections 101 and 902 of P.L. 112–240, and P.L. 113–168, and as
4 indirectly affected in the provisions applicable to this subchapter by P.L. 99–514, P.L.
5 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L.
6 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.
7 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),
8 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.
9 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
10 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.
11 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L.
12 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 106–573, P.L. 107–15,
13 P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L.
14 107–134, P.L. 107–147, excluding sections 101 and 301 (a) of P.L. 107–147, P.L.
15 107–181, P.L. 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27, excluding sections
16 106, 201, and 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173, excluding section 1201
17 of P.L. 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306,
18 308, 316, 401, and 403 (a) of P.L. 108–311, P.L. 108–357, excluding sections 101, 102,
19 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 108–375,
20 P.L. 108–476, P.L. 109–7, P.L. 109–58, excluding sections 1305, 1308, 1309, 1310,
21 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59,
22 excluding section 11146 of P.L. 109–59, P.L. 109–73, excluding section 301 of P.L.
23 109–73, P.L. 109–135, excluding sections 101, 105, 201 (a) as it relates to section
24 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, P.L. 109–151, P.L.
25 109–222, excluding sections 101, 207, 503, and 513 of P.L. 109–222, P.L. 109–227,

1 P.L. 109–280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A
2 and section 403 of division C of P.L. 109–432, sections 8215, 8231, 8232, 8234, and
3 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding sections 2, 3, and 5 of P.L.
4 110–142, P.L. 110–172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172,
5 P.L. 110–245, excluding section 301 of P.L. 110–245, sections 4, 15312, 15313, 15314,
6 15316, and 15342 of P.L. 110–246, P.L. 110–289, excluding sections 3071, 3081, and
7 3082 of P.L. 110–289, P.L. 110–317, excluding section 9 (e) of P.L. 110–317, sections
8 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L.
9 110–343, P.L. 110–351, P.L. 110–458, sections 1261, 1262, 1401, 1402, 1521, 1522,
10 1531, and 1541 of division B of P.L. 111–5, P.L. 111–92, P.L. 111–147, excluding
11 section 201 of P.L. 111–147, sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014,
12 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L. 111–148, section 1407 of
13 P.L. 111–152, P.L. 111–192, section 1601 of P.L. 111–203, sections 215 and 217 of P.L.
14 111–226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, P.L. 111–325,
15 section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, sections 40211, 40241, 40242,
16 and 100121 of P.L. 112–141, and sections 101 and 902 of P.L. 112–240, and P.L.
17 113–168, except that property that, under s. 71.02 (1) (c) 8. to 11., 1985 stats., is
18 required to be depreciated for taxable years 1983 to 1986 under the Internal Revenue
19 Code as amended to December 31, 1980, shall continue to be depreciated under the
20 Internal Revenue Code as amended to December 31, 1980, and except that the
21 appropriate amount shall be added or subtracted to reflect differences between the
22 depreciation or adjusted basis for federal income tax purposes and the depreciation
23 or adjusted basis under this chapter of any property disposed of during the taxable
24 year. The Internal Revenue Code as amended to December 31, 2010, excluding
25 sections 103, 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d),

1 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and
2 1605 (d) of P.L. 104–188, sections 1, 3, 4, and 5 of P.L. 106–519, sections 162 and 165
3 of P.L. 106–554, section 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147,
4 sections 106, 201, and 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306,
5 308, 316, 401, and 403 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336,
6 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309,
7 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section
8 11146 of P.L. 109–59, section 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates
9 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101,
10 207, 503, and 513 of P.L. 109–222, P.L. 109–432, except 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 P.L. 110–28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L.
13 110–140, sections 2, 3, and 5 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b),
14 (e), and (g) of P.L. 110–172, P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245,
15 P.L. 110–246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L.
16 110–246, sections 3071, 3081, and 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317,
17 P.L. 110–343, except sections 116, 208, 211, and 301 of division B and sections 313
18 and 504 of division C of P.L. 110–343, P.L. 111–5, except sections 1261, 1262, 1401,
19 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, section 201 of P.L.
20 111–147, P.L. 111–148, except sections 1322, 1515, 9003, 9004, 9005, 9012, 9013,
21 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L. 111–148, P.L.
22 111–152, except section 1407 of P.L. 111–152, P.L. 111–203, except section 1601 of P.L.
23 111–203, P.L. 111–226, except sections 215 and 217 of P.L. 111–226, P.L. 111–240,
24 except sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, and P.L. 111–312,
25 and as amended by section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, sections

1 40211, 40241, 40242, and 100121 of P.L. 112–141, and sections 101 and 902 of P.L.
2 112–240, and P.L. 113–168, and as indirectly affected in the provisions applicable to
3 this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L.
4 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections
5 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding
6 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L.
7 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections
8 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L.
9 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L.
10 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of
11 P.L. 106–554, P.L. 106–573, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L.
12 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections
13 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L.
14 107–358, P.L. 108–27, excluding sections 106, 201, and 202 of P.L. 108–27, P.L.
15 108–121, P.L. 108–173, excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L.
16 108–218, P.L. 108–311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.
17 108–311, P.L. 108–357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422,
18 847, 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7, P.L.
19 109–58, 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, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902,
11 10908, and 10909 of P.L. 111–148, sections 1403 and 1407 of P.L. 111–152, P.L.
12 111–192, section 1601 of P.L. 111–203, sections 215 and 217 of P.L. 111–226, sections
13 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, P.L. 111–325, section 1858 of P.L.
14 112–10, section 1108 of P.L. 112–95, sections 40211, 40241, 40242, and 100121 of P.L.
15 112–141, and sections 101 and 902 of P.L. 112–240, and P.L. 113–168, applies for
16 Wisconsin purposes at the same time as for federal purposes, except that changes
17 made by P.L. 106–573, sections 9004, 9005, 9012, 9013, 9014, 9016, and 10902 of P.L.
18 111–148, and sections 1403 and 1407 of P.L. 111–152, section 1858 of P.L. 112–10,
19 section 1108 of P.L. 112–95, and sections 40211, 40241, 40242, and 100121 of P.L.
20 112–141 do not apply for taxable years beginning before January 1, 2013.
21 Amendments to the federal Internal Revenue Code enacted after December 31, 2010,
22 do not apply to this paragraph with respect to taxable years beginning after
23 December 31, 2010, except that changes to the Internal Revenue Code made by
24 section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, and sections 40211, 40241,
25 40242, and 100121 of P.L. 112–141, and changes that indirectly affect the provisions

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

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

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

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

20 c. For purposes of subd. 10. a., “Internal Revenue Code” does not include the
21 following provisions of federal public laws for taxable years beginning after
22 December 31, 2013: section 13113 of P.L. 103–66; sections 1, 3, 4, and 5 of P.L.
23 106–519; sections 101, 102, and 422 of P.L. 108–357; sections 1310 and 1351 of P.L.
24 109–58; section 11146 of P.L. 109–59; section 403 (q) of P.L. 109–135; section 513 of
25 P.L. 109–222; sections 104 and 307 of P.L. 109–432; sections 8233 and 8235 of P.L.

1 110–28; section 11 (e) and (g) of P.L. 110–172; section 301 of P.L. 110–245; sections
2 15303 and 15351 of P.L. 110–246; section 302 of division A, section 401 of division B,
3 and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110–343; sections
4 1232, 1241, 1251, 1501, and 1502 of division B of P.L. 111–5; sections 211, 212, 213,
5 214, and 216 of P.L. 111–226; sections 2011 and 2122 of P.L. 111–240; sections 753,
6 754, and 760 of P.L. 111–312; section 1106 of P.L. 112–95; and sections 104, 318, 322,
7 323, 324, 326, 327, and 411 of P.L. 112–240.

8 d. For purposes of subd. 10. a., “Internal Revenue Code” does not include
9 amendments to the federal Internal Revenue Code enacted after December 31, 2013,
10 except that “Internal Revenue Code” includes the provisions of P.L. 113–97, P.L.
11 113–159, and P.L. 113–168.

12 e. For purposes of subd. 10. a., the provisions of federal public laws that directly
13 or indirectly affect the Internal Revenue Code, as defined in this subdivision, apply
14 for Wisconsin purposes at the same time as for federal purposes.

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

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

17 71.34 (1g) (g) “Internal Revenue Code” for tax-option corporations, for taxable
18 years that begin after December 31, 2008, and before January 1, 2011, means the
19 federal Internal Revenue Code as amended to December 31, 2008, excluding sections
20 103, 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and
21 13203 (d) of P.L. 103–66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
22 104–188, sections 1, 3, 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554,
23 P.L. 106–573, section 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147,
24 sections 106, 201, and 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306,
25 308, 316, 401, and 403 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336,

1 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309,
2 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section
3 11146 of P.L. 109–59, section 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates
4 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101,
5 207, 209, 503, and 513 of P.L. 109–222, P.L. 109–432, P.L. 110–28, P.L. 110–140, P.L.
6 110–141, P.L. 110–142, P.L. 110–166, P.L. 110–172, P.L. 110–185, P.L. 110–234,
7 sections 110, 113, and 301 of P.L. 110–245, P.L. 110–246, except section 15316 of P.L.
8 110–246, P.L. 110–289, except section 3093 of P.L. 110–289, P.L. 110–317, and P.L.
9 110–343, except section 301 of division B and section 313 of division C of P.L. 110–343,
10 and as amended by sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of
11 division B of P.L. 111–5, section 301 of P.L. 111–147, P.L. 111–192, section 1601 of P.L.
12 111–203, section 215 of P.L. 111–226, section 2112 of P.L. 111–240, and P.L. 111–325,
13 and P.L. 113–168, and as indirectly affected in the provisions applicable to this
14 subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, excluding sections 803 (d) (2)
15 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008
16 (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.
17 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.
18 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),
19 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.
20 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
21 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.
22 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L.
23 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16,
24 excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L.
25 107–147, excluding sections 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L.

1 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27, excluding sections 106, 201, and
2 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173, excluding section 1201 of P.L.
3 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306, 308, 316,
4 401, and 403 (a) of P.L. 108–311, P.L. 108–357, excluding sections 101, 102, 201, 211,
5 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476,
6 P.L. 109–7, P.L. 109–58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
7 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59, excluding section 11146
8 of P.L. 109–59, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135,
9 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
10 (j), and (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections
11 101, 207, 209, 503, and 513 of P.L. 109–222, P.L. 109–227, P.L. 109–280, P.L. 110–245,
12 excluding sections 110, 113, and 301 of P.L. 110–245, section 15316 of P.L. 110–246,
13 section 3093 of P.L. 110–289, section 301 of division B and section 313 of division C
14 of P.L. 110–343, P.L. 110–351, P.L. 110–458, sections 1261, 1262, 1401, 1402, 1521,
15 1522, 1531, and 1541 of division B of P.L. 111–5, section 301 of P.L. 111–147, P.L.
16 111–192, section 1601 of P.L. 111–203, section 215 of P.L. 111–226, section 2112 of P.L.
17 111–240, and P.L. 111–325, and P.L. 113–168, except that section 1366 (f) (relating
18 to pass-through of items to shareholders) is modified by substituting the tax under
19 s. 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue Code
20 applies for Wisconsin purposes at the same time as for federal purposes.
21 Amendments to the federal Internal Revenue Code enacted after December 31, 2008,
22 do not apply to this paragraph with respect to taxable years beginning 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.

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

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

1 (e), and (g) of P.L. 110–172, P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245,
2 P.L. 110–246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L.
3 110–246, sections 3071, 3081, and 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317,
4 P.L. 110–343, except sections 116, 208, 211, and 301 of division B and sections 313
5 and 504 of division C of P.L. 110–343, P.L. 111–5, except sections 1261, 1262, 1401,
6 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, section 201 of P.L.
7 111–147, P.L. 111–148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908,
8 and 10909 of P.L. 111–148, P.L. 111–152, except section 1407 of P.L. 111–152, P.L.
9 111–203, except section 1601 of P.L. 111–203, P.L. 111–226, except sections 215 and
10 217 of P.L. 111–226, P.L. 111–240, except sections 2014, 2043, 2111, 2112, and 2113
11 of P.L. 111–240, and P.L. 111–312, and as amendeded by section 902 of P.L. 112–240 and
12 by P.L. 113–168, and as indirectly affected in the provisions applicable to this
13 subchapter by P.L. 99–514, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2),
14 821 (b) (2), and 823 (c) (2) of P.L. 99–514, P.L. 100–203, P.L. 100–647, excluding
15 section 1008 (g) (5) of P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L.
16 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.
17 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150
18 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.
19 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f),
20 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L.
21 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L.
22 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–15,
23 P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L.
24 107–134, P.L. 107–147, excluding sections 101 and 301 (a) of P.L. 107–147, P.L.
25 107–181, P.L. 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27, excluding sections

1 106, 201, and 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173, excluding section 1201
2 of P.L. 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306,
3 308, 316, 401, and 403 (a) of P.L. 108–311, P.L. 108–357, excluding sections 101, 102,
4 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 108–375,
5 P.L. 108–476, P.L. 109–7, P.L. 109–58, excluding sections 1305, 1308, 1309, 1310,
6 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59,
7 excluding section 11146 of P.L. 109–59, P.L. 109–73, excluding section 301 of P.L.
8 109–73, P.L. 109–135, excluding sections 101, 105, 201 (a) as it relates to section
9 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, P.L. 109–151, P.L.
10 109–222, excluding sections 101, 207, 503, and 513 of P.L. 109–222, P.L. 109–227,
11 P.L. 109–280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A
12 and section 403 of division C of P.L. 109–432, sections 8215, 8231, 8232, 8234, and
13 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding sections 2, 3, and 5 of P.L.
14 110–142, P.L. 110–172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172,
15 P.L. 110–245, excluding section 301 of P.L. 110–245, sections 4, 15312, 15313, 15314,
16 15316, and 15342 of P.L. 110–246, P.L. 110–289, excluding sections 3071, 3081, and
17 3082 of P.L. 110–289, P.L. 110–317, excluding section 9 (e) of P.L. 110–317, sections
18 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L.
19 110–343, P.L. 110–351, P.L. 110–458, sections 1261, 1262, 1401, 1402, 1521, 1522,
20 1531, and 1541 of division B of P.L. 111–5, P.L. 111–92, P.L. 111–147, excluding
21 section 201 of P.L. 111–147, sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and
22 10909 of P.L. 111–148, section 1407 of P.L. 111–152, P.L. 111–192, section 1601 of P.L.
23 111–203, sections 215 and 217 of P.L. 111–226, sections 2014, 2043, 2111, 2112, and
24 2113 of P.L. 111–240, P.L. 111–325, and section 902 of P.L. 112–240, and P.L. 113–168,
25 except that section 1366 (f) (relating to pass-through of items to shareholders) is

1 modified by substituting the tax under s. 71.35 for the taxes under sections 1374 and
2 1375. The Internal Revenue Code applies for Wisconsin purposes at the same time
3 as for federal purposes, except that changes made by section 209 of P.L. 109–222,
4 sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403
5 of division C of P.L. 109–432, sections 8215, 8231, 8232, 8234, and 8236 of P.L.
6 110–28, P.L. 110–141, P.L. 110–142, excluding sections 2, 3, and 5 of P.L. 110–142,
7 P.L. 110–172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172, sections
8 110 and 113 of P.L. 110–245, sections 15312, 15313, 15314, and 15342 of P.L. 110–246,
9 sections 3031, 3032, 3033, 3041, 3051, 3052, 3061, and 3092 of P.L. 110–289, P.L.
10 110–317, excluding section 9 (e) of P.L. 110–317, sections 116, 208, and 211 of division
11 B and section 504 of division C of P.L. 110–343, section 14 of P.L. 111–92, sections 531,
12 532, and 533 of P.L. 111–147, sections 10908 and 10909 of P.L. 111–148, and section
13 2043 of P.L. 111–240 do not apply for taxable years beginning before January 1, 2011.
14 Amendments to the federal Internal Revenue Code enacted after December 31, 2010,
15 do not apply to this paragraph with respect to taxable years beginning after
16 December 31, 2010, and before January 1, 2013, except that changes to the Internal
17 Revenue Code made by section 902 of P.L. 112–240 and by P.L. 113–168, and changes
18 that indirectly affect the provisions applicable to this subchapter made by section
19 902 of P.L. 112–240 and by P.L. 113–168, apply for Wisconsin purposes at the same
20 time as for federal purposes.

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

22 71.34 (1g) (i) “Internal Revenue Code” for tax-option corporations, for taxable
23 years that begin after December 31, 2012, and before January 1, 2014, means the
24 federal Internal Revenue Code as amended to December 31, 2010, excluding sections
25 103, 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and

1 13203 (d) of P.L. 103–66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
2 104–188, sections 1, 3, 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554,
3 section 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201,
4 and 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and
5 403 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909,
6 and 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324,
7 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59,
8 section 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a),
9 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 503, and 513
10 of P.L. 109–222, P.L. 109–432, except sections 117, 406, 409, 410, 412, 417, 418, 424,
11 and 425 of division A and section 403 of division C of P.L. 109–432, P.L. 110–28, except
12 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–140, sections 2,
13 3, and 5 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b), (e), and (g) of P.L.
14 110–172, P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245, P.L. 110–246,
15 except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, sections
16 3071, 3081, and 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317, P.L. 110–343,
17 except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of
18 division C of P.L. 110–343, P.L. 111–5, except sections 1261, 1262, 1401, 1402, 1521,
19 1522, 1531, and 1541 of division B of P.L. 111–5, section 201 of P.L. 111–147, P.L.
20 111–148, except sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021,
21 9022, 10108, 10902, 10908, and 10909 of P.L. 111–148, P.L. 111–152, except sections
22 1403 and 1407 of P.L. 111–152, P.L. 111–203, except section 1601 of P.L. 111–203, P.L.
23 111–226, except sections 215 and 217 of P.L. 111–226, P.L. 111–240, except sections
24 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, P.L. 111–312, and as amendeded by
25 section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, sections 40211, 40241, 40242,

1 and 100121 of P.L. 112-141, and sections 101 and 902 of P.L. 112-240, and P.L.
2 113-168, and as indirectly affected in the provisions applicable to this subchapter by
3 P.L. 99-514, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and
4 823 (c) (2) of P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding section 1008 (g) (5)
5 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,
6 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
7 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
8 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.
9 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
10 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
11 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
12 excluding sections 162 and 165 of P.L. 106-554, P.L. 106-573, P.L. 107-15, P.L.
13 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
14 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.
15 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
16 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201
17 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
18 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102,
19 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375,
20 P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,
21 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59,
22 excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L.
23 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
24 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L.
25 109-222, excluding sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-227,

1 P.L. 109–280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A
2 and section 403 of division C of P.L. 109–432, sections 8215, 8231, 8232, 8234, and
3 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding sections 2, 3, and 5 of P.L.
4 110–142, P.L. 110–172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172,
5 P.L. 110–245, excluding section 301 of P.L. 110–245, sections 4, 15312, 15313, 15314,
6 15316, and 15342 of P.L. 110–246, P.L. 110–289, excluding sections 3071, 3081, and
7 3082 of P.L. 110–289, P.L. 110–317, excluding section 9 (e) of P.L. 110–317, sections
8 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L.
9 110–343, P.L. 110–351, P.L. 110–458, sections 1261, 1262, 1401, 1402, 1521, 1522,
10 1531, and 1541 of division B of P.L. 111–5, P.L. 111–92, P.L. 111–147, excluding
11 section 201 of P.L. 111–147, sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014,
12 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L. 111–148, sections 1403 and
13 1407 of P.L. 111–152, P.L. 111–192, section 1601 of P.L. 111–203, sections 215 and 217
14 of P.L. 111–226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, P.L.
15 111–325, section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, sections 40211,
16 40241, 40242, and 100121 of P.L. 112–141, and sections 101 and 902 of P.L. 112–240,
17 and P.L. 113–168, except that section 1366 (f) (relating to pass-through of items to
18 shareholders) is modified by substituting the tax under s. 71.35 for the taxes under
19 sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin purposes
20 at the same time as for federal purposes, except that changes made by P.L. 106–573,
21 sections 9004, 9005, 9012, 9013, 9014, 9016, and 10902 of P.L. 111–148, sections 1403
22 and 1407 of P.L. 111–152, section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, and
23 sections 40211, 40241, 40242, and 100121 of P.L. 112–141 do not apply for taxable
24 years beginning before January 1, 2013. Amendments to the federal Internal
25 Revenue Code enacted after December 31, 2010, do not apply to this paragraph with

1 respect to taxable years beginning after December 31, 2010, except that changes to
2 the Internal Revenue Code made by section 1858 of P.L. 112–10, section 1108 of P.L.
3 112–95, and sections 40211, 40241, 40242, and 100121 of P.L. 112–141, and changes
4 that indirectly affect the provisions applicable to this subchapter made by section
5 1858 of P.L. 112–10, section 1108 of P.L. 112–95, and sections 40211, 40241, 40242,
6 and 100121 of P.L. 112–141, do not apply for taxable years beginning before January
7 1, 2013, and changes to the Internal Revenue Code made by sections 101 and 902 of
8 P.L. 112–240 and by P.L. 113–168, and changes that indirectly affect the provisions
9 applicable to this subchapter made by sections 101 and 902 of P.L. 112–240 and by
10 P.L. 113–168, apply for Wisconsin purposes at the same time as for federal purposes.

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

12 71.34 (1g) (j) 1. For taxable years beginning after December 31, 2013, for tax
13 option corporations, “Internal Revenue Code” means the federal Internal Revenue
14 Code as amended to December 31, 2013, except as provided in subds. 2., 3., and 5. and
15 subject to subd. 4.

16 2. For purposes of this paragraph, “Internal Revenue Code” does not include
17 the following provisions of federal public laws for taxable years beginning after
18 December 31, 2013: section 13113 of P.L. 103–66; sections 1, 3, 4, and 5 of P.L.
19 106–519; sections 101, 102, and 422 of P.L. 108–357; sections 1310 and 1351 of P.L.
20 109–58; section 11146 of P.L. 109–59; section 403 (q) of P.L. 109–135; section 513 of
21 P.L. 109–222; sections 104 and 307 of P.L. 109–432; sections 8233 and 8235 of P.L.
22 110–28; section 11 (e) and (g) of P.L. 110–172; section 301 of P.L. 110–245; sections
23 15303 and 15351 of P.L. 110–246; section 302 of division A, section 401 of division B,
24 and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110–343; sections
25 1232, 1241, 1251, 1501, and 1502 of division B of P.L. 111–5; sections 211, 212, 213,

1 214, and 216 of P.L. 111–226; sections 2011 and 2122 of P.L. 111–240’ sections 753,
2 754, and 760 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 3. For purposes of this paragraph, “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 the following federal
7 public laws:

8 a. P.L. 113–97.

9 b. P.L. 113–159.

10 c. P.L. 113–168.

11 4. For purposes of this paragraph, the provisions of federal public laws that
12 directly or indirectly affect the Internal Revenue Code, as defined in this paragraph,
13 apply for Wisconsin purposes at the same time as for federal purposes.

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

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

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

20 71.42 (2) (g) For taxable years that begin after December 31, 2008, and before
21 January 1, 2011, “Internal Revenue Code” means the federal Internal Revenue Code
22 as amended to December 31, 2008, excluding sections 103, 104, and 110 of P.L.
23 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,
24 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3,
25 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554, P.L. 106–573, section

1 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201, and
2 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403
3 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
4 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
5 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section
6 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
7 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 209, 503, and 513
8 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,
9 P.L. 110–166, P.L. 110–172, P.L. 110–185, P.L. 110–234, sections 110, 113, and 301 of
10 P.L. 110–245, P.L. 110–246, except section 15316 of P.L. 110–246, P.L. 110–289,
11 except section 3093 of P.L. 110–289, P.L. 110–317, and P.L. 110–343, except section
12 301 of division B and section 313 of division C of P.L. 110–343, and as amendeded by
13 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.
14 111–5, section 301 of P.L. 111–147, P.L. 111–192, section 1601 of P.L. 111–203, section
15 215 of P.L. 111–226, section 2112 of P.L. 111–240, and P.L. 111–325, and P.L. 113–168,
16 and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73,
17 P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding
18 sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66,
19 excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,
20 P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding
21 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191,
22 P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277,
23 P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and
24 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16,
25 P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections 101 and

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

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

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

1 110–172, P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245, P.L. 110–246,
2 except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, sections
3 3071, 3081, and 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317, P.L. 110–343,
4 except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of
5 division C of P.L. 110–343, P.L. 111–5, except sections 1261, 1262, 1401, 1402, 1521,
6 1522, 1531, and 1541 of division B of P.L. 111–5, section 201 of P.L. 111–147, P.L.
7 111–148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of
8 P.L. 111–148, P.L. 111–152, except section 1407 of P.L. 111–152, P.L. 111–203, except
9 section 1601 of P.L. 111–203, P.L. 111–226, except sections 215 and 217 of P.L.
10 111–226, P.L. 111–240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L.
11 111–240, and P.L. 111–312, and as amendeded by section 902 of P.L. 112–240 and by P.L.
12 113–168, and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L.
13 101–73, 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,
8 503, and 513 of P.L. 109–222, P.L. 109–227, P.L. 109–280, 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 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142,
11 excluding sections 2, 3, and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b)
12 and 11 (b), (e), and (g) of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L.
13 110–245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L.
14 110–289, excluding sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317,
15 excluding section 9 (e) of P.L. 110–317, sections 116, 208, 211, and 301 of division B
16 and sections 313 and 504 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, P.L. 111–92, P.L. 111–147, excluding section 201 of P.L. 111–147, sections
19 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111–148, section 1407
20 of P.L. 111–152, P.L. 111–192, section 1601 of P.L. 111–203, sections 215 and 217 of
21 P.L. 111–226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, P.L. 111–325,
22 and section 902 of P.L. 112–240, and P.L. 113–168, except that “Internal Revenue
23 Code” does not include section 847 of the federal Internal Revenue Code. The
24 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
25 purposes, except that changes made by section 209 of P.L. 109–222, sections 117, 406,

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

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

19 71.42 (2) (i) For taxable years that begin after December 31, 2012, and before
20 January 1, 2014, “Internal Revenue Code” means the federal Internal Revenue Code
21 as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L.
22 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
23 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
24 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, section 431 of P.L.
25 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.

1 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403 (a) of P.L.
2 108–311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
3 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
4 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section 301 of P.L.
5 109–73, 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, sections 101, 207, 503, and 513 of P.L. 109–222,
7 P.L. 109–432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of
8 division A and section 403 of division C of P.L. 109–432, P.L. 110–28, except sections
9 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–140, sections 2, 3, and 5
10 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172,
11 P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245, P.L. 110–246, except sections
12 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, sections 3071, 3081, and
13 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317, P.L. 110–343, except sections 116,
14 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110–343,
15 P.L. 111–5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of
16 division B of P.L. 111–5, section 201 of P.L. 111–147, P.L. 111–148, except sections
17 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902,
18 10908, and 10909 of P.L. 111–148, P.L. 111–152, except sections 1403 and 1407 of P.L.
19 111–152, P.L. 111–203, except section 1601 of P.L. 111–203, P.L. 111–226, except
20 sections 215 and 217 of P.L. 111–226, P.L. 111–240, except sections 2014, 2043, 2111,
21 2112, and 2113 of P.L. 111–240, and P.L. 111–312, and as amendeded by section 1858
22 of P.L. 112–10, section 1108 of P.L. 112–95, sections 40211, 40241, 40242, and 100121
23 of P.L. 112–141, and sections 101 and 902 of P.L. 112–240, and P.L. 113–168, and as
24 indirectly affected 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. 106–573, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L.
8 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections
9 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L.
10 107–358, P.L. 108–27, excluding sections 106, 201, and 202 of P.L. 108–27, P.L.
11 108–121, P.L. 108–173, excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L.
12 108–218, P.L. 108–311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.
13 108–311, P.L. 108–357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422,
14 847, 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7, P.L.
15 109–58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
16 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59, excluding section 11146 of P.L.
17 109–59, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135, excluding
18 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
19 (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections 101, 207,
20 503, and 513 of P.L. 109–222, P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410,
21 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432,
22 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142,
23 excluding sections 2, 3, and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b)
24 and 11 (b), (e), and (g) of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L.
25 110–245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L.

1 110–289, excluding sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317,
2 excluding section 9 (e) of P.L. 110–317, sections 116, 208, 211, and 301 of division B
3 and sections 313 and 504 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458,
4 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.
5 111–5, P.L. 111–92, P.L. 111–147, excluding section 201 of P.L. 111–147, sections
6 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902,
7 10908, and 10909 of P.L. 111–148, sections 1403 and 1407 of P.L. 111–152, P.L.
8 111–192, section 1601 of P.L. 111–203, sections 215 and 217 of P.L. 111–226, sections
9 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, P.L. 111–325, section 1858 of P.L.
10 112–10, section 1108 of P.L. 112–95, sections 40211, 40241, 40242, and 100121 of P.L.
11 112–141, and sections 101 and 902 of P.L. 112–240, and P.L. 113–168, except that
12 “Internal Revenue Code” does not include section 847 of the federal Internal Revenue
13 Code. The Internal Revenue Code applies for Wisconsin purposes at the same time
14 as for federal purposes, except that changes made by P.L. 106–573, sections 9004,
15 9005, 9012, 9013, 9014, 9016, and 10902 of P.L. 111–148, sections 1403 and 1407 of
16 P.L. 111–152, section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, and sections
17 40211, 40241, 40242, and 100121 of P.L. 112–141 do not apply for taxable years
18 beginning before January 1, 2013. Amendments to the federal Internal Revenue
19 Code enacted after December 31, 2010, do not apply to this paragraph with respect
20 to taxable years beginning after December 31, 2010, except that changes to the
21 Internal Revenue Code made by section 1858 of P.L. 112–10, section 1108 of P.L.
22 112–95, and sections 40211, 40241, 40242, and 100121 of P.L. 112–141, and changes
23 that indirectly affect the provisions applicable to this subchapter made by section
24 1858 of P.L. 112–10, section 1108 of P.L. 112–95, and sections 40211, 40241, 40242,
25 and 100121 of P.L. 112–141, do not apply for taxable years beginning before January

1 1, 2013, and changes to the Internal Revenue Code made by sections 101 and 902 of
2 P.L. 112-240 and by P.L. 113-168, and changes that indirectly affect the provisions
3 applicable to this subchapter made by sections 101 and 902 of P.L. 112-240 and by
4 P.L. 113-168, apply for Wisconsin purposes at the same time as for federal purposes.

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

6 71.42 (2) (j) 1. For taxable years beginning after December 31, 2013, “Internal
7 Revenue Code” means the federal Internal Revenue Code as amended to December
8 31, 2013, except as provided in subds. 2. to 4. and subject to subd. 5.

9 2. For purposes of this paragraph, “Internal Revenue Code” does not include
10 the following provisions of federal public laws for taxable years beginning after
11 December 31, 2013: section 13113 of P.L. 103-66; sections 1, 3, 4, and 5 of P.L.
12 106-519; sections 101, 102, and 422 of P.L. 108-357; sections 1310 and 1351 of P.L.
13 109-58; section 11146 of P.L. 109-59; section 403 (q) of P.L. 109-135; section 513 of
14 P.L. 109-222; sections 104 and 307 of P.L. 109-432; sections 8233 and 8235 of P.L.
15 110-28; section 11 (e) and (g) of P.L. 110-172; section 301 of P.L. 110-245; sections
16 15303 and 15351 of P.L. 110-246; section 302 of division A, section 401 of division B,
17 and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110-343; sections
18 1232, 1241, 1251, 1501, and 1502 of division B of P.L. 111-5; sections 211, 212, 213,
19 214, and 216 of P.L. 111-226; sections 2011 and 2122 of P.L. 111-240; sections 753,
20 754, and 760 of P.L. 111-312; section 1106 of P.L. 112-95; and sections 104, 318, 322,
21 323, 324, 326, 327, and 411 of P.L. 112-240.

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

- 1 a. P.L. 113–97.
- 2 b. P.L. 113–159.
- 3 c. P.L. 113–168.
- 4 4. For purposes of this paragraph, “Internal Revenue Code” does not include
- 5 section 847 of the federal Internal Revenue Code.
- 6 5. For purposes of this paragraph, the provisions of federal public laws that
- 7 directly or indirectly affect the Internal Revenue Code, as defined in this paragraph,
- 8 apply for Wisconsin purposes at the same time as for federal purposes.

9 (END)