

**2017 California Code
Revenue and Taxation Code - RTC
DIVISION 2 - OTHER TAXES
PART 10 - PERSONAL INCOME TAX
CHAPTER 1 - General Provisions and Definitions
Section 17024.5.**

Universal Citation: CA Rev & Tax Code § 17024.5 (2017)

17024.5.

(a) (1) Unless otherwise specifically provided, the terms “Internal Revenue Code,” “Internal Revenue Code of 1954,” or “Internal Revenue Code of 1986,” for purposes of this part, mean Title 26 of the United States Code, including all amendments thereto as enacted on the specified date for the applicable taxable year as follows:

Taxable Year	Specified Date of Internal Revenue Code Sections
(A) For taxable years beginning on or after	
January 1, 1983, and on or before December	
31, 1983	January 15, 1983
(B) For taxable years beginning on or after	
January 1, 1984, and on or before December	
31, 1984	January 1, 1984
(C) For taxable years beginning on or after	
January 1, 1985, and on or before December	
31, 1985	January 1, 1985
(D) For taxable years beginning on or after	
January 1, 1986, and on or before December	
31, 1986	January 1, 1986
(E) For taxable years beginning on or after	
January 1, 1987, and on or before December	

31, 1988 January 1, 1987

(F) For taxable years beginning on or after
January 1, 1989, and on or before December

31, 1989 January 1, 1989

(G) For taxable years beginning on or after
January 1, 1990, and on or before December

31, 1990 January 1, 1990

(H) For taxable years beginning on or after
January 1, 1991, and on or before December

31, 1991 January 1, 1991

(I) For taxable years beginning on or after
January 1, 1992, and on or before December

31, 1992 January 1, 1992

(J) For taxable years beginning on or after
January 1, 1993, and on or before December

31, 1996 January 1, 1993

(K) For taxable years beginning on or after
January 1, 1997, and on or before December

31, 1997 January 1, 1997

(L) For taxable years beginning on or after
January 1, 1998, and on or before December

31, 2001 January 1, 1998

(M) For taxable years beginning on or after

January 1, 2002, and on or before December

31, 2004 January 1, 2001

(N) For taxable years beginning on or after

January 1, 2005, and on or before December

31, 2009 January 1, 2005

(O) For taxable years beginning on or after

January 1, 2010, and on or before December

31, 2014 January 1, 2009

(P) For taxable years beginning on or after

January 1, 2015 January 1, 2015