

**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 <b>Internal Revenue Code Sections</b>
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(A) For taxable years beginning on or after

January 1, 1983, and on or before December

31, 1983 .....	January 15, 1983
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(B) For taxable years beginning on or after

January 1, 1984, and on or before December

31, 1984 .....	January 1, 1984
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(C) For taxable years beginning on or after

January 1, 1985, and on or before December

31, 1985 .....	January 1, 1985
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(D) For taxable years beginning on or after

January 1, 1986, and on or before December

31, 1986 .....	January 1, 1986
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(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