

2017 District of Columbia Code

Title 47 - Taxation, Licensing, Permits, Assessments, and Fees. [Enacted title]

Chapter 18 - Income and Franchise Taxes.

Subchapter I - Repeal of Prior Income Tax Law and Applicability of Subchapter; General Definitions.

§ 47–1801.04. General definitions.

Universal Citation: DC Code § 47–1801.04 (2017)

(28) “Internal Revenue Code of 1986” means the Internal Revenue Code of 1986, approved October 22, 1986 (100 Stat. 2085; 26 U.S.C. § 1 et seq.); which provisions shall apply on the same dates that they are effective for federal tax purposes.