

2017 Illinois Compiled Statutes
Chapter 35 - REVENUE
35 ILCS 5/ - Illinois Income Tax Act.
Article 15 - Definitions And Rules Of Interpretation

(35 ILCS 5/Art. 15 heading)

ARTICLE 15. DEFINITIONS AND RULES OF INTERPRETATION.

(35 ILCS 5/1501) (from Ch. 120, par. 15-1501)

Sec. 1501. Definitions.

(11) Internal Revenue Code. The term "Internal

Revenue Code" means the United States Internal Revenue Code of 1954 or any successor law or laws relating to federal income taxes in effect for the taxable year.