

IRC Provisions in the Federal Tax Cuts and Jobs Act of 2017, Public Law 115-97
Adopted by Wisconsin in 2017 WI Act 231
For Taxable Years Beginning After December 31, 2017, Except for Retroactive Provisions Noted

| Public Law Section | Affected IRC Section | Description | Adopted | Not Adopted | N/A | Comments |
|--------------------|----------------------------|---|---------|-------------|-----|---|
| 11001 | 1 | Modification of Tax Rates | | | X | |
| 11002 | Multiple code sections | Inflation Adjustments Based on Chained CPI | X | | | |
| 11011 | 199A | Deduction for Qualified Business Income | | X | | |
| 11012 | 461 | Limitation on Losses for Taxpayers Other Than Corporations | | X | | |
| 11021 | 63 | Increase in Standard Deduction | | | X | |
| 11022 | 24 | Increase in and Modification of Child Tax Credit | | | X | |
| 11023 | 170 | Increased Limitation for Certain Charitable Contributions | X | | | |
| 11024 | 529A, 25B | Increased Contributions to ABLE Accounts | X | | | Adopted retroactively. Effective for taxable years beginning after December 22, 2017. |
| 11025 | 529 | Rollovers to ABLE Programs from 529 Programs | X | | | Adopted retroactively. Effective for distributions after December 22, 2017. |
| 11026 | Non-code provision | Treatment of Certain Individuals Performing Service in the Sinai Peninsula of Egypt | X | | | |
| 11027 | 213 | Temporary Reduction in Medical Expense Deduction Floor | X | | | |
| 11028 | Non-code provision | Relief for 2016 Disaster Areas | X | | | |
| 11031 | 108 | Treatment of Student Loans Discharged on Account of Death or Disability | X | | | |
| 11032 | 529 | 529 Accounts Funding for Elementary and Secondary Education | X | | | |
| 11041 | 151, 642, 3402, 6334, 6012 | Suspension of Deduction for Personal Exemptions | | | X | |
| 11042 | 164 | Limitation on Deduction for State and Local, Etc. Taxes | | | X | |
| 11043 | 163 | Limitation on Deduction for Qualified Residence Interest | X | | | |
| 11044 | 165 | Modification of Deduction for Personal Casualty Losses | | | X | |
| 11045 | 67 | Suspension of Miscellaneous Itemized Deductions | X | | | |
| 11046 | 68 | Suspension of Overall Limitation on Itemized Deductions | X | | | |
| 11047 | 132 | Suspension of Exclusion for Qualified Bicycle Commuting Reimbursement | X | | | |
| 11048 | 132 | Suspension of Exclusion for Qualified Moving Expense Reimbursement | X | | | |

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| 11049 | 217 | Suspension of Deduction for Moving Expenses | X | | | |
| 11050 | 165 | Limitation on Wagering Losses | X | | | |
| 11051 | 215, 61, 71, 682, 62, 3402, 6724, 121, 152, 219, 220, 223, 382, 408, 7701 | Repeal of Deduction for Alimony Payments | X | | | |
| 11061 | 2010, 2001 | Increase in Estate and Gift Tax Exemption | | | X | |
| 11071 | 6343, 6532 | Extension of Time Limit for Contesting IRS Levy | | | X | |
| 11081 | 5000A | Elimination of Shared Responsibility Payment for Individuals Failing to Maintain Minimum Essential Coverage | | | X | |
| 12001 | 55, 38, 53, 59, 911, 56, 847, 848, 58, 11, 12, 168, 882, 962, 1561, 6425, 6655 | Repeal of Tax for Corporations | | | X | |
| 12002 | 53, 1374 | Credit for Prior Year Minimum Tax Liability of Corporations | | | X | |
| 12003 | 55 | Increased Exemption for Individuals (AMT) | X | | | |
| 13001 | Multiple code sections | 21-Percent Corporate Tax Rate | | | X | |
| 13002 | 243, 245, 246 | Reduction in Dividend Received Deduction to Reflect Lower Corporate Income Tax Rates | | | X | |
| 13101 | 179 | Modifications of Rules for Expensing Depreciable Business Assets | X | | | |
| 13102 | 448, 447, 263A, 471, 460 | Small Business Accounting Method Reform and Simplification | X | | | |
| 13201 | 168, 460 | Temporary 100-Percent Expensing for Certain Business Assets | X | X | | Adopted (f) and (h) of P.L. section 13201 relating to increased IRC 280F luxury auto limits |
| 13202 | 280F | Modifications to Depreciation Limitations on Luxury Automobiles and Personal Use Property | X | | | |
| 13203 | 168 | Modifications of Treatment of Certain Farm Property | X | | | |
| 13204 | 168 | Applicable Recovery Period for Real Property | X | | | |

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| 13205 | 168 | Use of Alternative Depreciation System for Electing Farming Businesses | X | | | |
| 13206 | 174, 41, 280C | Amortization of Research and Experimental Expenditures | | X | | |
| 13207 | 263A | Expensing of Certain Costs of Replanting Citrus Plants Lost by Reason of Casualty | X | | | |
| 13221 | 451 | Certain Special Rules for Taxable Year of Inclusion | | X | | |
| 13301 | 163 | Limitation on Deduction for Interest | | X | | |
| 13302 | 172 | Modification of Net Operating Loss Deduction | | | X | |
| 13303 | 1031 | Like-Kind Exchanges of Real Property | X | | | |
| 13304 | 274 | Limitation on Deduction by Employers of Expenses for Fringe Benefits (Meals, Entertainment and Transportation) | X | X | | Adopted (c) and (e) of P.L. section 13304 relating to no deduction for transportation and commuting benefits for employees |
| 13305 | Multiple code sections | Repeal of Deduction for Income Attributable to Domestic Production Activities | | | X | |
| 13306 | 162, 6050X | Denial of Deduction for Certain Fines, Penalties, and Other Amounts | X | | | |
| 13307 | 162 | Denial of Deduction for Settlements Subject to Nondisclosure Agreements Paid in Connection with Sexual Harassment or Sexual Abuse | X | | | |
| 13308 | 162, 6033 | Repeal of Deduction for Local Lobbying Expenses | X | | | |
| 13309 | 1061, 1062 | Recharacterization of Certain Gains in the Case of Partnership Profits Interests Held in Connection with Performance of Investment Services | X | | | |
| 13310 | 274 | Prohibition of Cash, Gift Cards, and Other Nontangible Personal Property as Employee Achievement Awards | X | | | |
| 13311 | 162 | Elimination of Deduction for Living Expenses Incurred by Members of Congress | X | | | |
| 13312 | 118 | Certain Contributions by Governmental Entities Not Treated as Contributions to Capital | X | | | |
| 13313 | 1044, 1016 | Repeal of Rollover of Publicly Traded Securities Gain into Specialized Small Business Investment Companies | X | | | |
| 13314 | 1221, 1231 | Certain Self-Created Property Not Treated as a Capital Asset | X | | | |

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| 13401 | 45C | Modification of Orphan Drug Credit | | | X | |
| 13402 | 47, 145 | Rehabilitation Credit Limited to Certified Historic Structures | X | | | |
| 13403 | 45S, 38, 280C, 6501 | Employer Credit for Paid Family and Medical Leave | | | X | |
| 13404 | 6431, 1397E, 54, 6211, 6401 | Repeal of Tax Credit Bonds | | | X | |
| 13501 | 864, 1446 | Treatment of Gain or Loss of Foreign Persons From Sale or Exchange of Interests in Partnerships Engaged in Trade or Business Within the United States | X | | | |
| 13502 | 743 | Modify Definition of Substantial Built-In Loss in the Case of Transfer of Partnership Interest | X | | | |
| 13503 | 704 | Charitable Contributions and Foreign Taxes Taken into Account in Determining Limitation on Allowance of Partner's Share of Loss | X | | | |
| 13504 | 708, 168, 743 | Repeal of Technical Termination of Partnerships | X | | | |
| 13511 | 805, 1351, 381, 831, 953 | Net Operating Losses of Life Insurance Companies | | | X | |
| 13512 | 806, 453B, 456, 801, 804, 805, 842, 953 | Repeal of Small Life Insurance Company Deduction | X | | | |
| 13513 | 807 | Adjustment for Change in Computing Reserves | X | | | |
| 13514 | 811-815, 801 | Repeal of Special Rule for Distributions to Shareholders from Pre-1984 Policyholders Surplus Accounts | X | | | |
| 13515 | 832 | Modification of Proration Rules for Property and Casualty Insurance Companies | X | | | |
| 13516 | 847 | Repeal of Special Estimated Tax Payments | | | X | |
| 13517 | 807, 7702, 808, 846, 848, 954 | Computation of Life Insurance Tax Reserves | X | | | |
| 13518 | 812, 817A | Modification of Rules for Life Insurance Proration for Purposes of Determining the Dividends Received Deduction | | | X | |
| 13519 | 848 | Capitalization of Certain Policy Acquisition Expenses | X | | | |
| 13520 | 6050Y, 6724, 6047 | Tax Reporting for Life Settlement Transactions | | | X | |
| 13521 | 1016 | Clarification of Tax Basis of Life Insurance Contracts | X | | | |
| 13522 | 101 | Exception to Transfer for Valuable Consideration Rules | X | | | |

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| 13523 | 846 | Modification of Discounting Rules for Property and Casualty Insurance Companies | X | | | |
| 13531 | 162 | Limitation on Deduction for FDIC Premiums | | X | | |
| 13532 | 149, 148 | Repeal of Advance Refunding Bonds | X | | | |
| 13541 | 1361 | Expansion of Qualifying Beneficiaries of an Electing Small Business Trust | X | | | |
| 13542 | 641 | Charitable Contribution Deduction for Electing Small Business Trusts | X | | | |
| 13543 | 481, 1371 | Modification of Treatment of S Corporation Conversions to C Corporations | X | | | Adopted retroactively. Effective December 22, 2017. |
| 13601 | 162 | Modification of Limitation on Excessive Employee Remuneration | | X | | |
| 13602 | 4960 | Excise Tax on Excess Tax-Exempt Organization Executive Compensation | | | X | |
| 13603 | 83, 6051, 423, 422 | Treatment of Qualified Equity Grants | X | | | |
| 13604 | 4985 | Increase in Excise Tax Rate for Stock Compensation of Insiders in Expatriated Corporations | | | X | |
| 13611 | 408A | Repeal of Special Rule Permitting Characterization of Roth Conversions | X | | | |
| 13612 | 457 | Modification of Rules Applicable to Length of Service Awards | X | | | |
| 13613 | 402 | Extended Rollover Period for Plan Loan Offset Amounts | X | | | |
| 13701 | 4968 | Excise Tax Based on Investment Income of Private Colleges and Universities | | | X | |
| 13702 | 512 | Unrelated Business Taxable Income Separately Computed for Each Trade or Business Activity | X | | | |
| 13703 | 512 | Unrelated Business Taxable Income Increased by Amount of Certain Fringe Benefit Expenses for Which Deduction is Disallowed | X | | | |
| 13704 | 170 | Repeal of Deduction for Amounts Paid in Exchange for College Athletic Event Seating Rights | X | | | |
| 13705 | 170 | Repeal of Substantiation Exception in Case of Contributions Reported by Donee | X | | | |
| 13801 | 263A | Production Period for Beer, Wine, and Distilled Spirits | | X | | |
| 13802 | 5051 | Reduced Rate of Excise Tax on Beer | | | X | |

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| 13803 | 5414 | Transfer of Beer Between Bonded Facilities | | | X | |
| 13804 | 5041 | Reduced Rate of Excise Tax on Certain Wine | | | X | |
| 13805 | 5041 | Adjustment of Alcohol Content Level for Application of Excise Tax Rates | | | X | |
| 13806 | 5041 | Definition of Mead and Low Alcohol by Volume Wine | | | X | |
| 13807 | 5001 | Reduced Rate of Excise Tax on Certain Distilled Spirits | | | X | |
| 13808 | 5212 | Bulk Distilled Spirits | | | X | |
| 13821 | 139G, 247, 6039H | Modification of Tax Treatment of Alaska Native Corporations and Settlement Trusts | X | | | |
| 13822 | 4261 | Amounts Paid for Aircraft Management Services | | | X | |
| 13823 | 1400Z-1, 1400Z-2 | Opportunity Zones | X | | | |
| 14101 | 245A | Deduction for Foreign-Source Portion of Dividends Received by Domestic Corporations from Specified 10-Percent Owned by Foreign Corporations | | X | | |
| 14102 | 1248, 961, 964, 91, 367 | Special Rules Relating to Sales or Transfers Involving Specified 10-Percent Owned Foreign Corporations | | X | | |
| 14103 | 965 | Treatment of Deferred Foreign Income Upon Transition to Participation Exemption System of Taxation | | X | | |
| 14201 | 951A | Current Year Inclusion of Global Intangible Low-Taxed Income by United States Shareholders | | X | | |
| 14202 | 250, 172, 246, 469 | Deduction for Foreign-Derived Intangible Income and Global Intangible Low-Taxed Income | | X | | |
| 14211 | 954, 952 | Elimination of Inclusion of Foreign Base Company Oil Related Income | | X | | |
| 14212 | 955, 951, 851, 952, 953, 964, 970 | Repeal of Inclusion Based on Withdrawal of Previously Excluded Subpart F Income from Qualified Investment | | X | | |
| 14213 | 958 | Modification of Stock Attribution Rules for Determining Status as a Controlled Foreign Corporation | | X | | |
| 14214 | 951 | Modification of Definition of United States Shareholder | | X | | |
| 14215 | 951 | Elimination of Requirement That Corporation Must be Controlled for 30 Days Before Subpart F Inclusions Apply | | X | | |
| 14221 | 936, 482 | Limitations on Income Shifting Through Intangible Property Transfers | | X | | |

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| 14222 | 267A | Certain Related Party Amounts Paid or Accrued in Hybrid Transactions or with Hybrid Entities | | X | | |
| 14223 | 1 | Shareholders of Surrogate Foreign Corporations Not Eligible for Reduced Rate on Dividends | | | X | |
| 14301 | 902, 960, 78, 905, 906, 907, 908, 909, 958, 959, 1291, 1293, 6038 | Repeal of Section 902 Indirect Foreign Tax Credits; Determination of Section 960 Credit on Current Year Basis | | X | | |
| 14302 | 904 | Separate Foreign Tax Credit Limitation Basket for Foreign Branch Income | | X | | |
| 14303 | 863 | Source of Income From Sales of Inventory Determined Solely on Basis of Production Activities | X | | | |
| 14304 | 904 | Election to Increase Percentage of Domestic Taxable Income Offset by Overall Domestic Loss Treated as Foreign Source | | X | | |
| 14401 | 59A, 882, 6425, 6655 | Base Erosion and Anti-Abuse Tax | | X | | |
| 14501 | 1297 | Restriction on Insurance Business Exception to Passive Foreign Investment Company Rules | X | | | |
| 14502 | 864 | Repeal of Fair Market Value Method of Interest Expense Apportionment | X | | | |