**Section 250.105 Compliance with Federal Law**

Notwithstanding anything herein to the contrary, this Part shall be construed in conformity and compliance with applicable federal law, including without limit Sections 103 and 103A of the Internal Revenue Code of 1954, 26 U.S.C. Sections 103 and 103A, as amended from time to time and applicable regulations promulgated by the Treasury Department thereunder.