

An [IRS] Dogma

“See” those *Speaking in Tongues...*

Sowing the [See]ds of Faith...

“shall be given no legal effect”



26 USC: Front Matter

From Title 26-INTERNAL REVENUE CODE

TITLE 26-INTERNAL REVENUE CODE

ACT AUG. 16, 1954, CH. 736, 68A STAT. 3

The following tables have been prepared as aids in comparing provisions of the Internal Revenue Code of 1954 (redesignated the Internal Revenue Code of 1986 by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095) with provisions of the Internal Revenue Code of 1939. No inferences, implications, or presumptions of legislative construction or intent are to be drawn or made by reason of such tables.

Citations to "R.A." refer to the sections of earlier Revenue Acts.

(c) Cross reference

For saving provisions, effective date provisions, and other related provisions, **see** chapter 80 (sec. 7801 and following) of the Internal Revenue Code of 1986

26 USC Ch. 80: GENERAL RULES
From Title 26—INTERNAL REVENUE CODE
Subtitle F—Procedure and Administration

CHAPTER 80—GENERAL RULES

Subchapter

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¹ Section numbers editorially supplied.

Title 26 › Subtitle F › Chapter 80 › Subchapter A › § 7806

26 U.S. Code § 7806 - Construction of title

Current through Pub. L. 113-185. (See Public Laws for the current Congress.)

(a) Cross references

The **cross references** in this title to other portions of the title, or other provisions of law, where the word “see” is used, **are made only for convenience, and shall be given no legal effect.** (Emphasis added)

(b) Arrangement and classification

No inference, implication, or presumption of legislative construction shall be drawn or made by reason of the location or grouping of any particular section or provision or portion of this title, nor shall any table of contents, table of cross references, or similar outline, analysis, or descriptive matter relating to the contents of this title be given any legal effect. The preceding sentence also applies to the sidenotes and ancillary tables contained in the various prints of this Act before its enactment into law.

Source

(Aug. 16, 1954, ch. 736, 68A Stat. 917.)

References in Text

This Act, referred to in subsec. (b), is act Aug. 16, 1954.

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From Title 26—INTERNAL REVENUE CODE
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Where the word “*see*” is used in the **cross reference** of **26 USC: Front Matter in Title 26 - INTERNAL REVENUE CODE** are “made only for convenience”, and in so doing **26 U.S. Code § 7801** “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7801. - Authority of Department of the Treasury

Where the word “*see*” is used in the **cross reference** of **26 USC: Front Matter in Title 26 - INTERNAL REVENUE CODE** are “made only for convenience”, and in so doing **26 U.S. Code § 7802** “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7802. Internal Revenue Service Oversight Board

Where the word “*see*” is used in the **cross reference** of **26 USC: Front Matter in Title 26 - INTERNAL REVENUE CODE** are “made only for convenience”, and in so doing **26 U.S. Code § 7803** “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7803. Commissioner of Internal Revenue; other officials

Where the word “*see*” is used in the **cross reference** of **26 USC: Front Matter in Title 26 - INTERNAL REVENUE CODE** are “made only for convenience”, and in so doing **26 U.S. Code § 7804** “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7804. Other personnel

Where the word “*see*” is used in the **cross reference** of **26 USC: Front Matter in Title 26 - INTERNAL REVENUE CODE** are “made only for convenience”, and in so doing **26 U.S. Code § 7805** “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7805. Rules and regulations

Where the word “*see*” is used in the **cross reference** of **26 USC: Front Matter in Title 26 - INTERNAL REVENUE CODE** are “made only for convenience”, and in so doing **26 U.S. Code § 7806** “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7806. Construction of title

Where the word “*see*” is used in the **cross reference** of **26 USC: Front Matter in Title 26 - INTERNAL REVENUE CODE** are “made only for convenience”, and in so doing **26 U.S. Code § 7807** “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 63 - 7807. Rules in effect upon enactment of this title

Where the word “*see*” is used in the **cross reference** of **26 USC: Front Matter in Title 26 - INTERNAL REVENUE CODE** are “made only for convenience”, and in so doing **26 U.S. Code § 7808** “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7808. Depositaries for collections

Where the word “*see*” is used in the **cross reference** of **26 USC: Front Matter in Title 26 - INTERNAL REVENUE CODE** are “made only for convenience”, and in so doing **26 U.S. Code § 7809** “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7809. Deposit of collections

Where the word “*see*” is used in the **cross reference** of **26 USC: Front Matter in Title 26 - INTERNAL REVENUE CODE** are “made only for convenience”, and in so doing **26 U.S. Code § 7810** “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7810. Revolving fund for redemption of real property

Where the word “*see*” is used in the **cross reference** of **26 USC: Front Matter in Title 26 - INTERNAL REVENUE CODE** are “made only for convenience”, and in so doing **26 U.S. Code § 7811** “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7811. Taxpayer Assistance Orders

Where the word “*see*” is used in the **cross reference** of **26 USC: Front Matter in Title 26 - INTERNAL REVENUE CODE** are “made only for convenience”, and in so doing **26 U.S. Code § 7851** “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7851. Applicability of revenue laws

Where the word “*see*” is used in the **cross reference** of **26 USC: Front Matter in Title 26 - INTERNAL REVENUE CODE** are “made only for convenience”, and in so doing **26 U.S. Code § 7852** “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7852. Other applicable rules

Where the word “*see*” is used in the **cross reference** of **26 USC: Front Matter in Title 26 - INTERNAL REVENUE CODE** are “made only for convenience”, and in so doing **26 U.S. Code § 7851** “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7871. Indian tribal governments treated as States for certain purposes

Where the word “*see*” is used in the **cross reference** of **26 USC: Front Matter in Title 26 - INTERNAL REVENUE CODE** are “made only for convenience”, and in so doing **26 U.S. Code § 7872** “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7872. Treatment of loans with below-market interest rates

Where the word “*see*” is used in the **cross reference** of **26 USC: Front Matter in Title 26 - INTERNAL REVENUE CODE** are “made only for convenience”, and in so doing **26 U.S. Code § 7873** “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7873. Income derived by Indians from exercise of fishing rights

Where the word “*see*” is used in the **cross reference** of **26 USC: Front Matter in Title 26 - INTERNAL REVENUE CODE** are “made only for convenience”, and in so doing **26 U.S. Code § 7874** “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7874. Income derived by Indians from exercise of fishing rights

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[HTTP://USCODE.HOUSE.GOV/VIEW.XHTML?REQ=\(TITLE:26 CHAPTER:80 EDITION:PRELIM\) OR \(GRANULEID:USC-PRELIM-TITLE26-CHAPTER80\)&F=TREESORT&NUM=0&EDITION=PRELIM](http://uscode.house.gov/view.xhtml?req=(title:26 chapter:80 edition:prelim) or (granuleid:usc-prelim-title26-chapter80)&f=treesort&num=0&edition=prelim)

AMENDMENTS

1998—Pub. L. 105–206, title I, §§1101(c)(2), 1102(e)(1), 1104(b)(2), July 22, 1998, 112 Stat. 697, 704, 710, added items 7802 to 7804 and struck out former items 7802 "Commissioner of Internal Revenue; Assistant Commissioners; Taxpayer Advocate", 7803 "Other personnel", and 7804 "Effect of reorganization plans".

1996—Pub. L. 104–168, title I, §101(b)(3), July 30, 1996, 110 Stat. 1456, added item 7802 and struck out former item 7802 "Commissioner of Internal Revenue; Assistant Commissioner (Employee Plans and Exempt Organizations)".

1988—Pub. L. 100–647, title VI, §6230(b), Nov. 10, 1988, 102 Stat. 3734, added item 7811.

1983—Pub. L. 97–473, title II, §202(c), Jan. 14, 1983, 96 Stat. 2610, added item for subchapter C.

1974—Pub. L. 93–406, title II, §1051(c), Sept. 2, 1974, 88 Stat. 951, substituted "Commissioner of Internal Revenue; Assistant Commissioner (Employee Plans and Exempt Organizations)" for "Commissioner of Internal Revenue" in item 7802.

1966—Pub. L. 89–719, title I, §112(c), Nov. 2, 1966, 80 Stat. 1146, added item 7810.

§7801. Authority of Department of the Treasury

(a) Powers and duties of Secretary

(1) In general

Except as otherwise expressly provided by law, the administration and enforcement of this title shall be performed by or under the supervision of the Secretary of the Treasury.

(2) Administration and enforcement of certain provisions by Attorney General

(A) In general

The administration and enforcement of the following provisions of this title shall be performed by or under the supervision of the Attorney General; and the term "Secretary" or "Secretary of the Treasury" shall, when applied to those provisions, mean the Attorney General; and the term "internal revenue officer" shall, when applied to those provisions, mean any officer of the Bureau of Alcohol, Tobacco, Firearms, and Explosives so designated by the Attorney General:

(i) Chapter 53.

(ii) Chapters 61 through 80, to the extent such chapters relate to the enforcement and administration of the provisions referred to in clause (i).

(B) Use of existing rulings and interpretations

Nothing in this Act ¹ alters or repeals the rulings and interpretations of the Bureau of Alcohol, Tobacco, and Firearms in effect on the effective date of the Homeland Security Act of 2002, which concern the provisions of this title referred to in subparagraph (A). The Attorney General shall consult with the Secretary to achieve uniformity and consistency in administering provisions under chapter 53 of title 26, United States Code.

[(b) Repealed. Pub. L. 97–258, §5(b), Sept. 13, 1982, 96 Stat. 1068, 1078]

(c) Functions of Department of Justice unaffected

Nothing in this section or section 301(f) of title 31 shall be considered to affect the duties, powers, or functions imposed upon, or vested in, the Department of Justice, or any officer thereof, by law existing on May 10, 1934.

(Aug. 16, 1954, ch. 736, 68A Stat. 915; Pub. L. 86–368, §1, Sept. 22, 1959, 73 Stat. 647; Pub. L. 88–426, title III, §305(39), Aug. 14, 1964, 78 Stat. 427; Pub. L. 94–455, title XIX, §1906(b)(13)(B), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 97–258, §§2(f)(1), 5(b), Sept. 13, 1982, 96 Stat. 1059, 1068, 1078; Pub. L. 107–296, title XI, §1112(k), Nov. 25, 2002, 116 Stat. 2277.)

REFERENCES IN TEXT

The effective date of the Homeland Security Act of 2002, referred to in subsec. (a)(2)(B), is 60 days after Nov. 25, 2002, see section 4 of Pub. L. 107–296, set out as an Effective Date note under section 101 of Title 6, Domestic Security.

AMENDMENTS

2002—Subsec. (a). Pub. L. 107–296 designated existing provisions as par. (1), inserted par. heading, and added par. (2).

1982—Subsec. (b). Pub. L. 97–258, §5(b), struck out subsec. (b) which related to Office of General Counsel of Department of the Treasury. See section 301 of Title 31, Money and Finance.

Subsec. (c). Pub. L. 97–258, §2(f)(1), inserted "or section 301(f) of title 31" after "Nothing in this section".

1976—Subsec. (b). Pub. L. 94–455 substituted "Secretary of the Treasury" for "Secretary" in four places, in par. (1) after "prescribed by the", in par. (2) after "prescribed by the" and in third sentence thereof "The", and in par. (3) before "may appoint and fix".

1964—Subsec. (b)(2). Pub. L. 88–426 struck out provisions which prescribed compensation of Assistant General Counsel.

1959—Pub. L. 86–368 provided for Presidential appointment and for compensation of Assistant General Counsel who shall be Chief Counsel for Internal Revenue Service.

EFFECTIVE DATE OF 2002 AMENDMENT

Amendment by Pub. L. 107–296 effective 60 days after Nov. 25, 2002, see section 4 of Pub. L. 107–296, set out as an Effective Date note under section 101 of Title 6, Domestic Security.

EFFECTIVE DATE OF 1964 AMENDMENT

Amendment by Pub. L. 88–426 effective on first day of first pay period which begins on or after July 1, 1964, except to the extent provided in section 501(c) of Pub. L. 88–426, see section 501 of Pub. L. 88–426, title V, Aug. 14, 1964, 78 Stat. 435.

EFFECTIVE DATE OF 1959 AMENDMENT

Pub. L. 86–368, §3, Sept. 22, 1959, 73 Stat. 648, provided that:

"(a) Except as otherwise provided in this Act, the amendments made by this Act [amending this section] shall take effect on the date of the enactment of this Act [Sept. 22, 1959].

"(b) The amendments made by section 2 of this Act [amending sections 7452 and 8023 of this title] shall take effect when the Chief Counsel for the Internal Revenue Service first appointed pursuant to the amendment made by section 1 of this Act [amending this section] qualifies and takes office."

REPEALS

Pub. L. 86–368, §1, Sept. 22, 1959, 73 Stat. 648; Pub. L. 88–426, title III, §305(39), Aug. 14, 1964, 78 Stat. 427; and Pub. L. 94–455, title XIX, §1906(b)(13)(B), Oct. 4, 1976, 90 Stat. 1834, cited as credits to this section, were repealed by Pub. L. 97–258, §5(b), Sept. 13, 1982, 96 Stat. 1079, 1080, 1082.

SAVINGS PROVISION

Pub. L. 86–368, §4, Sept. 22, 1959, 73 Stat. 649, provided that the position of Assistant General Counsel serving as Chief Counsel of the Internal Revenue Service was abolished as of the time that the Chief Counsel for the Internal Revenue Service appointed pursuant to the amendment to this section by Pub. L. 86–368, took office, but that Pub. L. 86–368 was not to be construed to otherwise abolish, terminate, or change any office or position, or employment of any officer or employee existing immediately preceding Sept. 22, 1959, and that any delegation of authority pursuant to Reorg. Plan No. 26 of 1950 or Reorg. Plan No. 2 of 1952 including any redelegation of authority, in effect immediately preceding Sept. 22, 1959, was to remain in effect unless distinctly inconsistent or manifestly incompatible with the amendment made to this section by Pub. L. 86–368.

TRANSFER OF FUNCTIONS

For transfer of authorities, functions, personnel, and assets of the Bureau of Alcohol, Tobacco and Firearms, including the related functions of the Secretary of the Treasury, to the Department of Justice, see section 531(c) of Title 6, Domestic Security, and section 599A(c)(1) of Title 28, Judiciary and Judicial Procedure.

ORDER OF SUCCESSION

For order of succession during any period when both Secretary and Deputy Secretary of the Treasury are unable to perform functions and duties of office of Secretary, see Ex. Ord. No. 13246, Dec. 18, 2001, 66 F.R. 66270, listed in a table under section 3345 of Title 5, Government Organization and Employees.

IRS EMPLOYEES PROHIBITED FROM USING PERSONAL EMAIL ACCOUNTS FOR OFFICIAL BUSINESS

Pub. L. 114–113, div. Q, title IV, §402, Dec. 18, 2015, 129 Stat. 3117, provided that: "No officer or employee of the Internal Revenue Service may use a personal email account to conduct any official business of the Government."

IRS REPORTS ON INFORMATION TECHNOLOGY INVESTMENTS

Pub. L. 112–74, div. C, title I, Dec. 23, 2011, 125 Stat. 888, provided in part: "That not later than 14 days after the end of each quarter of each fiscal year, the Internal Revenue Service shall submit a report to the House and Senate Committees on Appropriations and the Comptroller General of the United States detailing the cost and schedule performance for its major information technology investments, including the purpose and life-cycle stages of the investments; the reasons for any cost and schedule variances; the risks of such investments and strategies the Internal Revenue Service is using to mitigate such risks; and the expected developmental milestones to be achieved and costs to be incurred in the next quarter".

Similar provisions were contained in the following appropriation acts:

Pub. L. 114–113, div. E, title I, Dec. 18, 2015, 129 Stat. 2428.

Pub. L. 113–235, div. E, title I, Dec. 16, 2014, 128 Stat. 2337.

Pub. L. 113–76, div. E, title I, Jan. 17, 2014, 128 Stat. 189.

Pub. L. 112–74, div. C, title I, Dec. 23, 2011, 125 Stat. 889, provided in part: "That not later than 14 days after the end of each quarter of each fiscal year, the Internal Revenue Service shall submit a report to the House and Senate Committees on Appropriations and the Comptroller General of the United States detailing the cost and schedule performance for CADE2 and Modernized e-File information technology investments, including the purposes and life-cycle stages of the investments; the reasons for any cost and schedule variances; the risks of such investments and the strategies the Internal Revenue Service is using to mitigate such risks; and the expected developmental milestones to be achieved and costs to be incurred in the next quarter."

Similar provisions were contained in the following appropriation acts:

Pub. L. 114–113, div. E, title I, Dec. 18, 2015, 129 Stat. 2429.

Pub. L. 113–235, div. E, title I, Dec. 16, 2014, 128 Stat. 2337.

Pub. L. 113–76, div. E, title I, Jan. 17, 2014, 128 Stat. 189.

ELIMINATION OF USER FEE FOR REQUESTS TO IRS REGARDING PENSION PLANS

Pub. L. 107–16, title VI, §620, June 7, 2001, 115 Stat. 110, related to elimination of user fees for certain requests to the Internal Revenue Service regarding pension plans, prior to repeal by Pub. L. 108–89, title II, §202(b)(3), Oct. 1, 2003, 117 Stat. 1133.

ITEMIZED INCOME TAX RECEIPT

Pub. L. 106–58, title VI, §650, Sept. 29, 1999, 113 Stat. 479, as amended by Pub. L. 110–234, title IV, §4002(b)(1)(D), (2)(P), May 22, 2008, 110 Stat. 1096, 1097; Pub. L. 110–246, §4(a), title IV, §4002(b)(1)(D), (2)(P), June 18, 2008, 122 Stat. 1664, 1857, 1858, provided that:

"(a) In General.—Not later than April 15, 2000, the Secretary of the Treasury shall establish an interactive program on an Internet website where any taxpayer may generate an itemized receipt showing a proportionate allocation (in money terms) of the taxpayer's total tax payments among the major expenditure categories.

"(b) Information Necessary To Generate Receipt.—For purposes of generating an itemized receipt under subsection (a), the interactive program—

"(1) shall only require the input of the taxpayer's total tax payments; and

"(2) shall not require any identifying information relating to the taxpayer.

"(c) Total Tax Payments.—For purposes of this section, total tax payments of an individual for any taxable year are—

"(1) the tax imposed by subtitle A of the Internal Revenue Code of 1986 for such taxable year (as shown on his return); and

"(2) the tax imposed by section 3101 of such Code on wages received during such taxable year.

"(d) Content of Tax Receipt.—

"(1) Major expenditure categories.—For purposes of subsection (a), the major expenditure categories are:

"(A) National defense.

"(B) International affairs.

"(C) Medicaid.

"(D) Medicare.

"(E) Means-tested entitlements.

"(F) Domestic discretionary.

"(G) Social Security.

"(H) Interest payments.

"(I) All other.

"(2) Other items on receipt.—

"(A) In general.—In addition, the tax receipt shall include selected examples of more specific expenditure items, including the items listed in subparagraph (B), either at the budget function, subfunction, or program, project, or activity levels, along with any other information deemed appropriate by the Secretary of the Treasury and the Director of the Office of Management and Budget to enhance taxpayer understanding of the Federal budget.

"(B) Listed items.—The expenditure items listed in this subparagraph are as follows:

"(i) Public schools funding programs.

"(ii) Student loans and college aid.

"(iii) Low-income housing programs.

"(iv) supplemental [sic] nutrition assistance program benefits and welfare programs.

"(v) Law enforcement, including the Federal Bureau of Investigation, law enforcement grants to the States, and other Federal law enforcement personnel.

"(vi) Infrastructure, including roads, bridges, and mass transit.

"(vii) Farm subsidies.

"(viii) Congressional Member and staff salaries.

"(ix) Health research programs.

"(x) Aid to the disabled.

"(xi) Veterans health care and pension programs.

"(xii) Space programs.

"(xiii) Environmental cleanup programs.

"(xiv) United States embassies.

"(xv) Military salaries.

"(xvi) Foreign aid.

"(xvii) Contributions to the North Atlantic Treaty Organization.

"(xviii) Amtrak.

"(xix) United States Postal Service.

"(e) Cost.—No charge shall be imposed to cover any cost associated with the production or distribution of the tax receipt.

"(f) Regulations.—The Secretary of the Treasury may prescribe such regulations as may be necessary to carry out this section."

[Pub. L. 110–234, §4002(b)(1)(D), (2)(P), and Pub. L. 110–246, §4002(b)(1)(D), (2)(P), which directed identical amendment of Pub. L. 106–58, §650, set out above, by substituting "supplemental nutrition assistance program benefits" for "food stamp" wherever appearing, was executed by making the substitution for "Food stamp" in subsec. (d)(2)(B)(iv), to reflect the probable intent of Congress. Pub. L. 110–234 was repealed by section 4(a) of Pub. L. 110–246.]

REORGANIZATION OF INTERNAL REVENUE SERVICE

Pub. L. 105–206, title I, §1001, July 22, 1998, 112 Stat. 689, provided that:

"(a) In General.—The Commissioner of Internal Revenue shall develop and implement a plan to reorganize the Internal Revenue Service. The plan shall—

"(1) supersede any organization or reorganization of the Internal Revenue Service based on any statute or reorganization plan applicable on the effective date of this section;

"(2) eliminate or substantially modify the existing organization of the Internal Revenue Service which is based on a national, regional, and district structure;

"(3) establish organizational units serving particular groups of taxpayers with similar needs; and

"(4) ensure an independent appeals function within the Internal Revenue Service, including the prohibition in the plan of ex parte communications between appeals officers and other Internal Revenue

Service employees to the extent that such communications appear to compromise the independence of the appeals officers.

"(b) Savings Provisions.—

"(1) Preservation of specific tax rights and remedies.—Nothing in the plan developed and implemented under subsection (a) shall be considered to impair any right or remedy, including trial by jury, to recover any internal revenue tax alleged to have been erroneously or illegally assessed or collected, or any penalty claimed to have been collected without authority, or any sum alleged to have been excessive or in any manner wrongfully collected under the internal revenue laws. For the purpose of any action to recover any such tax, penalty, or sum, all statutes, rules, and regulations referring to the collector of internal revenue, the principal officer for the internal revenue district, or the Secretary, shall be deemed to refer to the officer whose act or acts referred to in the preceding sentence gave rise to such action. The venue of any such action shall be the same as under existing law.

"(2) Continuing effect of legal documents.—All orders, determinations, rules, regulations, permits, agreements, grants, contracts, certificates, licenses, registrations, privileges, and other administrative actions—

"(A) which have been issued, made, granted, or allowed to become effective by the President, any Federal agency or official thereof, or by a court of competent jurisdiction, in the performance of any function transferred or affected by the reorganization of the Internal Revenue Service or any other administrative unit of the Department of the Treasury under this section; and

"(B) which are in effect at the time this section takes effect, or were final before the effective date of this section and are to become effective on or after the effective date of this section, shall continue in effect according to their terms until modified, terminated, superseded, set aside, or revoked in accordance with law by the President, the Secretary of the Treasury, the Commissioner of Internal Revenue, or other authorized official, a court of competent jurisdiction, or by operation of law.

"(3) Proceedings not affected.—The provisions of this section shall not affect any proceedings, including notices of proposed rulemaking, or any application for any license, permit, certificate, or financial assistance pending before the Department of the Treasury (or any administrative unit of the Department, including the Internal Revenue Service) at the time this section takes effect, with respect to functions transferred or affected by the reorganization under this section but such proceedings and applications shall continue. Orders shall be issued in such proceedings, appeals shall be taken therefrom, and payments shall be made pursuant to such orders, as if this section had not been enacted, and orders issued in any such proceedings shall continue in effect until modified, terminated, superseded, or revoked by a duly authorized official, by a court of competent jurisdiction, or by operation of law. Nothing in this paragraph shall be deemed to prohibit the discontinuance or modification of any such proceeding under the same terms and conditions and to the same extent that such proceeding could have been discontinued or modified if this section had not been enacted.

"(4) Suits not affected.—The provisions of this section shall not affect suits commenced before the effective date of this section, and in all such suits, proceedings shall be had, appeals taken, and judgments rendered in the same manner and with the same effect as if this section had not been enacted.

"(5) Nonabatement of actions.—No suit, action, or other proceeding commenced by or against the Department of the Treasury (or any administrative unit of the Department, including the Internal Revenue Service), or by or against any individual in the official capacity of such individual as an officer of the Department of the Treasury, shall abate by reason of the enactment of this section.

"(6) Administrative actions relating to promulgation of regulations.—Any administrative action relating to the preparation or promulgation of a regulation by the Department of the Treasury (or any administrative unit of the Department, including the Internal Revenue Service) relating to a function transferred or affected by the reorganization under this section may be continued by the Department of the Treasury through any appropriate administrative unit of the Department, including the Internal Revenue Service with the same effect as if this section had not been enacted.

"(c) Effective Date.—This section shall take effect on the date of the enactment of this Act [July 22, 1998]."

INTERNAL REVENUE SERVICE MISSION TO FOCUS ON TAXPAYERS' NEEDS

Pub. L. 105–206, title I, §1002, July 22, 1998, 112 Stat. 690, provided that: "The Internal Revenue Service shall review and restate its mission to place a greater emphasis on serving the public and meeting taxpayers' needs."

EXPLANATION OF JOINT AND SEVERAL LIABILITY

Pub. L. 105–206, title III, §3501, July 22, 1998, 112 Stat. 770, provided that:

"(a) In General.—The Secretary of the Treasury or the Secretary's delegate shall, as soon as practicable, but not later than 180 days after the date of the enactment of this Act [July 22, 1998], establish procedures to clearly alert married taxpayers of their joint and several liabilities on all appropriate publications and instructions.

"(b) Right To Limit Liability.—The procedures under subsection (a) shall include requirements that notice of an individual's right to relief under section 6015 of the Internal Revenue Code of 1986 shall be included in the statement required by section 6227 of the Omnibus Taxpayer Bill of Rights [Pub. L. 100–647, set out below] (Internal Revenue Service Publication No. 1) and in any collection-related notices."

EXPLANATION OF TAXPAYERS' RIGHTS IN INTERVIEWS WITH INTERNAL REVENUE SERVICE

Pub. L. 105–206, title III, §3502, July 22, 1998, 112 Stat. 770, provided that: "The Secretary of the Treasury or the Secretary's delegate shall, as soon as practicable, but not later than 180 days after the date of the enactment of this Act [July 22, 1998], revise the statement required by section 6227 of the Omnibus Taxpayer Bill of Rights [Pub. L. 100–647, set out below] (Internal Revenue Service Publication No. 1) to more clearly inform taxpayers of their rights—

"(1) to be represented at interviews with the Internal Revenue Service by any person authorized to practice before the Internal Revenue Service; and

"(2) to suspend an interview pursuant to section 7521(b)(2) of the Internal Revenue Code of 1986."

DISCLOSURE OF CRITERIA FOR EXAMINATION SELECTION

Pub. L. 105–206, title III, §3503, July 22, 1998, 112 Stat. 771, provided that:

"(a) In General.—The Secretary of the Treasury or the Secretary's delegate shall, as soon as practicable, but not later than 180 days after the date of the enactment of this Act [July 22, 1998], incorporate into the statement required by section 6227 of the Omnibus Taxpayer Bill of Rights [Pub. L. 100–647, set out below] (Internal Revenue Service Publication No. 1) a statement which sets forth in simple and nontechnical terms the criteria and procedures for selecting taxpayers for examination. Such statement shall not include any information the disclosure of which would be detrimental to law enforcement, but shall specify the general procedures used by the Internal Revenue Service, including whether taxpayers are selected for examination on the basis of information available in the media or on the basis of information provided to the Internal Revenue Service by informants.

"(b) Transmission to Committees of Congress.—The Secretary shall transmit drafts of the statement required under subsection (a) (or proposed revisions to any such statement) to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate on the same day."

DISCLOSURE TO TAXPAYERS

Pub. L. 105–206, title III, §3508, July 22, 1998, 112 Stat. 772, provided that: "The Secretary of the Treasury or the Secretary's delegate shall ensure that any instructions booklet accompanying an individual Federal income tax return form (including forms 1040, 1040A, 1040EZ, and any similar or successor forms) shall include, in clear language, in conspicuous print, and in a conspicuous place, a concise description of the conditions under which return information may be disclosed to any party outside the Internal Revenue Service, including disclosure to any State or agency, body, or commission (or legal representative) thereof."

INTERNAL REVENUE SERVICE EMPLOYEE CONTACTS

Pub. L. 105–206, title III, §3705, July 22, 1998, 112 Stat. 777, provided that:

"(a) Notice.—The Secretary of the Treasury or the Secretary's delegate shall provide that—

"(1) any manually generated correspondence received by a taxpayer from the Internal Revenue Service shall include in a prominent manner the name, telephone number, and unique identifying number of an Internal Revenue Service employee the taxpayer may contact with respect to the correspondence;

"(2) any other correspondence or notice received by a taxpayer from the Internal Revenue Service shall include in a prominent manner a telephone number that the taxpayer may contact; and

"(3) an Internal Revenue Service employee shall give a taxpayer during a telephone or personal contact the employee's name and unique identifying number.

"(b) Single Contact.—The Secretary of the Treasury or the Secretary's delegate shall develop a procedure under which, to the extent practicable and if advantageous to the taxpayer, one Internal Revenue Service employee shall be assigned to handle a taxpayer's matter until it is resolved.

"(c) Telephone Helpline in Spanish.—The Secretary of the Treasury or the Secretary's delegate shall provide, in appropriate circumstances, that taxpayer questions on telephone helplines of the Internal Revenue Service are answered in Spanish.

"(d) Other Telephone Helpline Options.—The Secretary of the Treasury or the Secretary's delegate shall provide, in appropriate circumstances, on telephone helplines of the Internal Revenue Service an option for any taxpayer to talk to an Internal Revenue Service employee during normal business hours. The person shall direct phone questions of the taxpayer to other Internal Revenue Service personnel who can provide assistance to the taxpayer.

"(e) Effective Dates.—

"(1) In general.—Except as otherwise provided in this subsection, this section shall take effect 60 days after the date of the enactment of this Act [July 22, 1998].

"(2) Subsection (c).—Subsection (c) shall take effect on January 1, 2000.

"(3) Subsection (d).—Subsection (d) shall take effect on January 1, 2000.

"(4) Unique identifying number.—Any requirement under this section to provide a unique identifying number shall take effect 6 months after the date of the enactment of this Act [July 22, 1998]."

LISTING OF LOCAL INTERNAL REVENUE SERVICE TELEPHONE NUMBERS AND ADDRESSES

Pub. L. 105–206, title III, §3709, July 22, 1998, 112 Stat. 779, provided that: "The Secretary of the Treasury or the Secretary's delegate shall, as soon as practicable, provide that the local telephone numbers and addresses of Internal Revenue Service offices located in any particular area be listed in a telephone book for that area."

STUDY OF NONCOMPLIANCE WITH INTERNAL REVENUE LAWS BY TAXPAYERS

Pub. L. 105–206, title III, §3803, July 22, 1998, 112 Stat. 783, provided that: "Not later than 1 year after the date of the enactment of this Act [July 22, 1998], the Secretary of the Treasury and the Commissioner of Internal Revenue shall jointly conduct a study, in consultation with the Joint Committee on Taxation, of the noncompliance with internal revenue laws by taxpayers (including willful noncompliance and noncompliance due to tax law complexity or other factors) and report the findings of such study to Congress."

TAX LAW COMPLEXITY ANALYSIS; COMMISSIONER STUDY

Pub. L. 105–206, title IV, §4022(a), July 22, 1998, 112 Stat. 785, provided that:

"(1) In general.—The Commissioner of Internal Revenue shall conduct each year after 1998 an analysis of the sources of complexity in administration of the Federal tax laws. Such analysis may include an analysis of—

"(A) questions frequently asked by taxpayers with respect to return filing;

"(B) common errors made by taxpayers in filling out their returns;

"(C) areas of law which frequently result in disagreements between taxpayers and the Internal Revenue Service;

"(D) major areas of law in which there is no (or incomplete) published guidance or in which the law is uncertain;

"(E) areas in which revenue officers make frequent errors interpreting or applying the law;

"(F) the impact of recent legislation on complexity; and

"(G) forms supplied by the Internal Revenue Service, including the time it takes for taxpayers to complete and review forms, the number of taxpayers who use each form, and how recent legislation has affected the time it takes to complete and review forms.

"(2) Report.—The Commissioner shall not later than March 1 of each year report the results of the analysis conducted under paragraph (1) for the preceding year to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate. The report shall include any recommendations—

"(A) for reducing the complexity of the administration of Federal tax laws; and

"(B) for repeal or modification of any provision the Commissioner believes adds undue and unnecessary complexity to the administration of the Federal tax laws."

NATIONAL COMMISSION ON RESTRUCTURING INTERNAL REVENUE SERVICE

Pub. L. 104–52, title VI, §637, Nov. 19, 1995, 109 Stat. 509, as amended by Pub. L. 104–134, title II, §2904(a), Apr. 26, 1996, 110 Stat. 1321–333; Pub. L. 104–208, div. A, title I, §101(f) [title VI, §643(a)–(e)], Sept. 30, 1996, 110 Stat. 3009–314, 3009–365, provided that:

"(a) Findings.—The Congress finds the following:

"(1) While the budget for the Internal Revenue Service (hereafter referred to as the 'IRS') has risen from \$2.5 billion in fiscal year 1979 to \$7.3 billion in fiscal year 1996, tax returns processing has not become significantly faster, tax collection rates have not significantly increased, and the accuracy and timeliness of taxpayer assistance has not significantly improved.

"(2) To date, the Tax Systems Modernization (TSM) program has cost the taxpayers \$2.5 billion, with an estimated cost of \$8 billion. Despite this investment, modernization efforts were recently described by the GAO as 'chaotic' and 'ad hoc'.

"(3) While the IRS maintains that TSM will increase efficiency and thus revenues, Congress has had to appropriate additional funds in recent years for compliance initiatives in order to increase tax revenues.

"(4) Because TSM has not been implemented, the IRS continues to rely on paper returns, processing a total of 14 billion pieces of paper every tax season. This results in an extremely inefficient system.

"(5) This lack of efficiency reduces the level of customer service and impedes the ability of the IRS to collect revenue.

"(6) The present status of the IRS shows the need for the establishment of a Commission which will examine the organization of IRS and recommend actions to expedite the implementation of TSM and improve service to taxpayers.

"(b) Composition of the Commission.—

"(1) Establishment.—To carry out the purposes of this section, there is established a National Commission on Restructuring the Internal Revenue Service (in this section referred to as the 'Commission').

"(2) Composition.—The Commission shall be composed of seventeen members, as follows:

"(A) Five members appointed by the President, two from the executive branch of the Government, two from private life, and one from an organization that represents a substantial number of Internal Revenue Service employees.

"(B) Four members appointed by the Majority Leader of the Senate, one from Members of the Senate and three from private life.

"(C) Two members appointed by the Minority Leader of the Senate, one from Members of the Senate and one from private life.

"(D) Four members appointed by the Speaker of the House of Representatives, one from Members of the House of Representatives and three from private life.

"(E) Two members appointed by the Minority Leader of the House of Representatives, one from Members of the House of Representatives and one from private life.

"The Commissioner of the Internal Revenue Service shall be an ex officio member of the Commission.

"(3) Co-Chairs.—The Commission shall elect Co-Chairs from among its members.

"(4) Meeting; quorum; vacancies.—After its initial meeting, the Commission shall meet upon the call of the Co-Chairs or a majority of its members. Nine members of the Commission shall constitute a quorum. Any vacancy in the Commission shall not affect its powers, but shall be filled in the same manner in which the original appointment was made.

"(5) Appointment; initial meeting.—

"(A) Appointment.—It is the sense of the Congress that members of the Committee [Commission] should be appointed not more than 60 days after the date of the enactment of this section [Nov. 19, 1995].

"(B) Initial meeting.—If, after 60 days from the date of the enactment of this section, seven or more members of the Commission have been appointed, members who have been appointed may meet and select Co-Chairs who thereafter shall have the authority to begin the operations of the Commission, including the hiring of staff.

"(c) Functions of Commission.—

"(1) In general.—The functions of the Commission shall be—

"(A) to conduct, for a period of not to exceed 15 months from the date of its first meeting, the review described in paragraph (2), and

"(B) to submit to the Congress a final report of the results of the review, including recommendations for restructuring the IRS.

"(2) Review.—The Commission shall review—

"(A) the present practices of the IRS, especially with respect to—

"(i) its organizational structure;

"(ii) its paper processing and return processing activities;

"(iii) its infrastructure; and

"(iv) the collection process;

"(B) requirements for improvement in the following areas:

"(i) making returns processing 'paperless';

"(ii) modernizing IRS operations;

"(iii) improving the collections process without major personnel increases or increased funding;

"(iv) improving taxpayer accounts management;

"(v) improving the accuracy of information requested by taxpayers in order to file their returns; and

"(vi) changing the culture of the IRS to make the organization more efficient, productive, and customer-oriented;

"(C) whether the IRS could be replaced with a quasi-governmental agency with tangible incentives and internally managing its programs and activities and for modernizing its activities, and

"(D) whether the IRS could perform other collection, information, and financial service functions of the Federal Government.

"(d) Powers of the Commission.—

"(1) In general.—(A) The Commission or, on the authorization of the Commission, any subcommittee or member thereof, may, for the purpose of carrying out the provisions of this section—

"(i) hold such hearings and sit and act at such times and places, take such testimony, receive such evidence, administer such oaths, and

"(ii) require, by subpoena or otherwise, the attendance and testimony of such witnesses and the production of such books, records, correspondence, memoranda, papers, and documents, as the Commission or such designated subcommittee or designated member may deem advisable.

"(B) Subpoenas issued under subparagraph (A)(ii) may be issued under the signature of the Co-Chairs of the Commission, the chairman of any designated subcommittee, or any designated member, and may be served by any person designated by such Co-Chairs, subcommittee chairman, or member. The provisions of sections 102 through 104 of the Revised Statutes of the United States (2 U.S.C. 192–194) shall apply in the case of any failure of any witness to comply with any subpoena or to testify when summoned under authority of this section.

"(2) Contracting.—The Commission may, to such extent and in such amounts as are provided in appropriation Acts, enter into contracts to enable the Commission to discharge its duties under this section.

"(3) Information from federal agencies.—The Commission is authorized to secure directly from any executive department, bureau, agency, board, commission, office, independent establishment, or instrumentality of the Government, information, suggestions, estimates, and statistics for the purposes of this section. Each such department, bureau, agency, board, commission, office, establishment, or instrumentality shall, to the extent authorized by law, furnish such information, suggestions, estimates, and statistics directly to the Commission, upon request made by the Co-Chairs.

"(4) Assistance from federal agencies.—(A) The Secretary of the Treasury is authorized on a nonreimbursable basis to provide the Commission with administrative services, funds, facilities, staff, and other support services for the performance of the Commission's functions.

"(B) The Administrator of General Services shall provide to the Commission on a nonreimbursable basis such administrative support services as the Commission may request.

"(C) In addition to the assistance set forth in subparagraphs (A) and (B), departments and agencies of the United States are authorized to provide to the Commission such services, funds, facilities, staff, and other support services as they may deem advisable and as may be authorized by law.

"(5) Postal services.—The Commission may use the United States mails in the same manner and under the same conditions as departments and agencies of the United States.

"(6) Gifts.—The Commission may accept, use, and dispose of gifts or donations of services or property in carrying out its duties under this section.

"(e) Staff of the Commission.—

"(1) In general.—The Co-Chairs, in accordance with rules agreed upon by the Commission, may appoint and fix the compensation of a staff director and such other personnel as may be necessary to enable the Commission to carry out its functions, without regard to the provisions of title 5, United States Code, governing appointments in the competitive service, and without regard to the provisions of chapter 51 and subchapter III of chapter 53 of such title relating to classification and General Schedule pay rates, except that no rate of pay fixed under this subsection may exceed the equivalent of that payable to a person occupying a position at level V of the Executive Schedule under section 5316 of title 5, United States Code. Any Federal Government employee may be detailed to the Commission without reimbursement from the Commission, and such detailee shall retain the rights, status, and privileges of his or her regular employment without interruption.

"(2) Consultant services.—The Commission is authorized to procure the services of experts and consultants in accordance with section 3109 of title 5, United States Code, but at rates not to exceed the daily rate paid a person occupying a position at level IV of the Executive Schedule under section 5315 of title 5, United States Code.

"(f) Compensation and Travel Expenses.—

"(1) Compensation.—(A) Except as provided in subparagraph (B), each member of the Commission may be compensated at not to exceed the daily equivalent of the annual rate of basic pay in effect for a position at level IV of the Executive Schedule under section 5315 of title 5, United States Code, for each day during which that member is engaged in the actual performance of the duties of the Commission.

"(B) Members of the Commission who are officers or employees of the United States or Members of Congress shall receive no additional pay on account of their service on the Commission.

"(2) Travel expenses.—While away from their homes or regular places of business in the performance of services for the Commission, members of the Commission may be allowed travel expenses, including per diem in lieu of subsistence, in the same manner as persons employed intermittently in the Government service are allowed expenses under section 5703(b) of title 5, United States Code.

"(g) Final Report of Commission; Termination.—

"(1) Final report.—Not later than 15 months after the date of the first meeting of the Commission, the Commission shall submit to the Congress its final report, as described in subsection (c)(2).

"(2) Termination.—(A) The Commission, and all the authorities of this section, shall terminate on the date which is 60 days after the date on which a final report is required to be transmitted under paragraph (1).

"(B) The Commission may use the 60-day period referred to in subparagraph (A) for the purpose of concluding its activities, including providing testimony to committees of Congress concerning its final report and disseminating that report.

"(h) Authorization of Appropriations.—Such sums as may be necessary are authorized to be appropriated for the activities of the Commission.

"(i) Appropriations.—Notwithstanding any other provision of this Act, \$1,000,000 shall be available from fiscal year 1996 funds appropriated to the Internal Revenue Service, 'Information systems' account, for the activities of the Commission, to remain available until expended."

[Pub. L. 104–208, div. A, title I, §101(f) [title VI, §643(f)], Sept. 30, 1996, 110 Stat. 3009–314, 3009–366, provided that: "The amendments made by this section [amending section 637 of Pub. L. 104–52, set out above] shall take effect as if included in the provisions of the Treasury, Postal Service, and General Government Appropriations Act, 1996 [Pub. L. 104–52]."]

[Pub. L. 104–134, title II, §2904(b), Apr. 26, 1996, 110 Stat. 1321–333, provided that: "The amendments made by this section [amending section 637 of Pub. L. 104–52, set out above] shall take effect as if included in the provisions of the Treasury, Postal Service, and General Government Appropriations Act, 1996 [Pub. L. 104–52]."]

FEES FOR SERVICES RENDERED

Pub. L. 103–329, title I, §3, Sept. 30, 1994, 108 Stat. 2388, as amended by Pub. L. 104–19, title I, July 27, 1995, 109 Stat. 227; Pub. L. 109–115, div. A, title II, §209, Nov. 30, 2005, 119 Stat. 2439, provided that: "The Secretary of the Treasury may establish new fees or raise existing fees for services provided by the Internal Revenue Service to increase receipts, where such fees are authorized by another law. The Secretary of the Treasury may spend the new or increased fee receipts to supplement appropriations made available to the Internal Revenue Service appropriations accounts in fiscal years 1995 and thereafter: *Provided*, That the Secretary shall base such fees on the

costs of providing specified services to persons paying such fees: *Provided further*, That the Secretary shall provide quarterly reports to the Congress on the collection of such fees and how they are being expended by the Service."

DISCLOSURE OF RIGHTS OF TAXPAYERS

Pub. L. 100-647, title VI, §6227, Nov. 10, 1988, 102 Stat. 3731, provided that:

"(a) In General.—The Secretary of the Treasury shall, as soon as practicable, but not later than 180 days after the date of the enactment of this Act [Nov. 10, 1988], prepare a statement which sets forth in simple and nontechnical terms—

"(1) the rights of a taxpayer and the obligations of the Internal Revenue Service (hereinafter in this section referred to as the 'Service') during an audit;

"(2) the procedures by which a taxpayer may appeal any adverse decision of the Service (including administrative and judicial appeals);

"(3) the procedures for prosecuting refund claims and filing of taxpayer complaints; and

"(4) the procedures which the Service may use in enforcing the internal revenue laws (including assessment, jeopardy assessment, levy and distraint, and enforcement of liens).

"(b) Transmission to Committees of Congress.—The Secretary of the Treasury shall transmit drafts of the statement required under subsection (a) (or proposed revisions of any such statement) to the Committee on Ways and Means of the House of Representatives, the Committee on Finance of the Senate, and the Joint Committee on Taxation on the same day.

"(c) Distribution.—The statement prepared in accordance with subsections (a) and (b) shall be distributed by the Secretary of the Treasury to all taxpayers the Secretary contacts with respect to the determination or collection of any tax (other than by providing tax forms). The Secretary shall take such actions as the Secretary deems necessary to ensure that such distribution does not result in multiple statements being sent to any one taxpayer."

FEES FOR REQUESTS FOR RULING, DETERMINATION, AND SIMILAR LETTERS

Pub. L. 100-203, title X, §10511, Dec. 22, 1987, 101 Stat. 1330-446, as amended by Pub. L. 101-508, title XI, §11319(a), Nov. 5, 1990, 104 Stat. 1388-460; Pub. L. 103-465, title VII, §743, Dec. 8, 1994, 108 Stat. 5011; Pub. L. 104-117, §2, Mar. 20, 1996, 110 Stat. 828, related to program requiring the payment of user fees for certain requests to the Internal Revenue Service, prior to repeal by Pub. L. 108-89, title II, §202(b)(2), Oct. 1, 2003, 117 Stat. 1133.

STUDY OF TAX INCENTIVES FOR EXPENDITURES REQUIRED BY OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION AND MINING HEALTH AND SAFETY ADMINISTRATION

Pub. L. 95-600, title V, §552, Nov. 6, 1978, 92 Stat. 2891, authorized the Secretary of the Treasury to conduct an investigation into the appropriateness of providing additional tax incentives for expenditures required by the Occupational Safety and Health Act, section 651 et seq. of Title 29, Labor, and the Mining Safety and Health Administration of the Department of Labor and to submit a report on such investigation to Congress before Apr. 1, 1979, together with any legislative recommendations.

STUDY OF TAXATION OF NONRESIDENT ALIEN REAL ESTATE TRANSACTIONS IN THE UNITED STATES

Pub. L. 95-600, title V, §553, Nov. 6, 1978, 92 Stat. 2891, authorized the Secretary of the Treasury to make a study of the appropriate tax treatment to be given to income derived from, or gain realized on, the sale of interests in United States property held by nonresident aliens or foreign corporations and to submit a report on such study to Congress no later than six months from Nov. 6, 1978, together with any recommendations.

STUDY AND INVESTIGATION OF INTERNAL REVENUE CODE PROVISIONS WHICH IMPEDE OR DISCOURAGE RECYCLING OF SOLID WASTE MATERIALS; PRESIDENTIAL AND CONGRESSIONAL REPORT

Pub. L. 94-568, §4, Oct. 20, 1976, 90 Stat. 2698, provided that the Secretary of the Treasury, in cooperation with the Administrator of the Environmental Protection Agency, make a complete study of all provisions of the Internal Revenue Code of 1954 which impeded or discouraged the recycling of solid waste materials and to report to the

President and Congress, not later than Apr. 20, 1977, his findings, together with specific legislative proposals designed to increase and encourage the recycling of solid waste materials and detailed revenue cost estimates.

EX. ORD. NO. 13051. INTERNAL REVENUE SERVICE MANAGEMENT BOARD

Ex. Ord. No. 13051, June 24, 1997, 62 F.R. 34609, provided:

By the authority vested in me as President by the Constitution and the laws of the United States of America, including 31 U.S.C. 301 and 26 U.S.C. 7801(a), and in order to establish a permanent oversight board to assist the Secretary of the Treasury ("Secretary") in ensuring effective management of the Internal Revenue Service, it is hereby ordered as follows:

Section 1. *Establishment.* (a) There is hereby established within the Department of the Treasury the Internal Revenue Service Management Board ("Board").

(b) The Board shall consist of:

- (1) the Deputy Secretary of the Treasury, who shall serve as Chair of the Board;
- (2) the Assistant Secretary of the Treasury (Management) and the Chief Financial Officer, who shall serve as Vice Chairs;
- (3) the Assistant Secretary of the Treasury (Tax Policy);
- (4) the Under Secretary of the Treasury (Enforcement);
- (5) the Deputy Assistant Secretary of the Treasury (Departmental Finance and Management);
- (6) the Deputy Assistant Secretary of the Treasury (Information Systems)/Chief Information Officer;
- (7) the Assistant Secretary of the Treasury (Legislative Affairs and Public Liaison);
- (8) the General Counsel for the Department of the Treasury;
- (9) the Director, Office of Security, Department of the Treasury;
- (10) the Senior Procurement Executive for the Department of the Treasury;
- (11) the Commissioner of Internal Revenue;
- (12) the Deputy Commissioner of Internal Revenue;
- (13) the Associate Commissioner of Internal Revenue for Modernization/Chief Information Officer of the Internal Revenue Service;
- (14) the Deputy Director for Management, Office of Management and Budget;
- (15) the Administrator for Federal Procurement Policy, Office of Management and Budget;
- (16) a representative of the Office of the Vice President designated by the Vice President;
- (17) a representative of the Office of Management and Budget designated by the Director of such office;
- (18) a representative of the Office of Personnel Management designated by the Director of such office;
- (19) representatives of such other Government agencies as may be determined from time to time by the Secretary of the Treasury, designated by the head of such agency; and
- (20) such other officers or employees of the Department of the Treasury as may be designated by the Secretary.

(c) A member of the Board described in paragraphs (16) through (20) of subsection (b) may be removed by the official who designated such member.

(d) The Board may seek the views, consistent with 18 U.S.C. 205, of Internal Revenue Service employee representatives on matters considered by the Board under section 3 of this order.

Sec. 2. *Structure.* There shall be an Executive Committee of the full Board, the members of which shall be appointed by the Secretary.

Sec. 3. *Functions.* (a) The Board shall directly support the Secretary's oversight of the management and operation of the Internal Revenue Service. This includes:

(1) working through the Deputy Secretary, assisting the Secretary on the full range of high-level management issues and concerns affecting the Internal Revenue Service, particularly those that have a significant impact on operations, modernization, and customer service.

(2) acting through the Executive Committee, serving as the primary review for strategic decisions concerning modernization of the Internal Revenue Service, including modernization direction, strategy, significant reorganization plans, performance metrics, budgetary issues, major capital investments, and compensation of personnel.

(b) The Board shall meet at least monthly and shall prescribe such bylaws or procedures as the Board deems appropriate.

(c) The Board shall prepare semiannual reports to the President and to the Congress, which shall be transmitted by the Secretary of the Treasury.

Sec. 4. *Administration.* To the extent permitted by law and subject to the availability of appropriations, the Secretary shall provide the Board administrative services, facilities, staff, and such other financial support services as may be necessary for the performance of its functions under this order.

Sec. 5. *Judicial Review.* This order is intended only to improve the internal management of the Internal Revenue Service and is not intended, and shall not be construed, to create any right or benefit, substantive or procedural, enforceable at law by a party against the United States, its agencies, its officers, or its employees.

WILLIAM J. CLINTON.

¹ So in original.

§7802. Internal Revenue Service Oversight Board

(a) Establishment

There is established within the Department of the Treasury the Internal Revenue Service Oversight Board (hereafter in this subchapter referred to as the "Oversight Board").

(b) Membership

(1) Composition

The Oversight Board shall be composed of nine members, as follows:

(A) six members shall be individuals who are not otherwise Federal officers or employees and who are appointed by the President, by and with the advice and consent of the Senate.

(B) one member shall be the Secretary of the Treasury or, if the Secretary so designates, the Deputy Secretary of the Treasury.

(C) one member shall be the Commissioner of Internal Revenue.

(D) one member shall be an individual who is a full-time Federal employee or a representative of employees and who is appointed by the President, by and with the advice and consent of the Senate.

(2) Qualifications and terms

(A) Qualifications

Members of the Oversight Board described in paragraph (1)(A) shall be appointed without regard to political affiliation and solely on the basis of their professional experience and expertise in one or more of the following areas:

- (i) Management of large service organizations.
- (ii) Customer service.
- (iii) Federal tax laws, including tax administration and compliance.
- (iv) Information technology.
- (v) Organization development.
- (vi) The needs and concerns of taxpayers.
- (vii) The needs and concerns of small businesses.

In the aggregate, the members of the Oversight Board described in paragraph (1)(A) should collectively bring to bear expertise in all of the areas described in the preceding sentence.

(B) Terms

Each member who is described in subparagraph (A) or (D) of paragraph (1) shall be appointed for a term of 5 years, except that of the members first appointed under paragraph (1)(A)—

- (i) two members shall be appointed for a term of 3 years,
- (ii) two members shall be appointed for a term of 4 years, and
- (iii) two members shall be appointed for a term of 5 years.

(C) Reappointment

An individual who is described in subparagraph (A) or (D) of paragraph (1) may be appointed to no more than two 5-year terms on the Oversight Board.

(D) Vacancy

Any vacancy on the Oversight Board shall be filled in the same manner as the original appointment. Any member appointed to fill a vacancy occurring before the expiration of the term for which the member's predecessor was appointed shall be appointed for the remainder of that term.

(3) Ethical considerations

(A) Financial disclosure

During the entire period that an individual appointed under subparagraph (A) or (D) of paragraph (1) is a member of the Oversight Board, such individual shall be treated as serving as an officer or employee referred to in section 101(f) of the Ethics in Government Act of 1978 for purposes of title I of such Act, except that section 101(d) of such Act shall apply without regard to the number of days of service in the position.

(B) Restrictions on post-employment

For purposes of section 207(c) of title 18, United States Code, an individual appointed under subparagraph (A) or (D) of paragraph (1) shall be treated as an employee referred to in section 207(c)(2)(A)(i) of such title during the entire period the individual is a member of the Board, except that subsections (c)(2)(B) and (f) of section 207 of such title shall not apply.

(C) Members who are special Government employees

If an individual appointed under subparagraph (A) or (D) of paragraph (1) is a special Government employee, the following additional rules apply for purposes of chapter 11 of title 18, United States Code:

(i) Restriction on representation

In addition to any restriction under section 205(c) of title 18, United States Code, except as provided in subsections (d) through (i) of section 205 of such title, such individual (except in the proper discharge of official duties) shall not, with or without compensation, represent anyone to or before any officer or employee of—

- (I) the Oversight Board or the Internal Revenue Service on any matter;
- (II) the Department of the Treasury on any matter involving the internal revenue laws or involving the management or operations of the Internal Revenue Service; or

(III) the Department of Justice with respect to litigation involving a matter described in subclause (I) or (II).

(ii) Compensation for services provided by another

For purposes of section 203 of such title—

(I) such individual shall not be subject to the restrictions of subsection (a)(1) thereof for sharing in compensation earned by another for representations on matters covered by such section, and

(II) a person shall not be subject to the restrictions of subsection (a)(2) thereof for sharing such compensation with such individual.

(D) Waiver

The President may, only at the time the President nominates the member of the Oversight Board described in paragraph (1)(D), waive for the term of the member any appropriate provision of chapter 11 of title 18, United States Code, to the extent such waiver is necessary to allow such member to participate in the decisions of the Board while continuing to serve as a full-time Federal employee or a representative of employees. Any such waiver shall not be effective unless a written intent of waiver to exempt such member (and actual waiver language) is submitted to the Senate with the nomination of such member.

(4) Quorum

Five members of the Oversight Board shall constitute a quorum. A majority of members present and voting shall be required for the Oversight Board to take action.

(5) Removal

(A) In general

Any member of the Oversight Board appointed under subparagraph (A) or (D) of paragraph (1) may be removed at the will of the President.

(B) Secretary and Commissioner

An individual described in subparagraph (B) or (C) of paragraph (1) shall be removed upon termination of service in the office described in such subparagraph.

(6) Claims

(A) In general

Members of the Oversight Board who are described in subparagraph (A) or (D) of paragraph (1) shall have no personal liability under Federal law with respect to any claim arising out of or resulting from an act or omission by such member within the scope of service as a member.

(B) Effect on other law

This paragraph shall not be construed—

(i) to affect any other immunities and protections that may be available to such member under applicable law with respect to such transactions;

(ii) to affect any other right or remedy against the United States under applicable law; or

(iii) to limit or alter in any way the immunities that are available under applicable law for Federal officers and employees.

(c) General responsibilities

(1) Oversight

(A) In general

The Oversight Board shall oversee the Internal Revenue Service in its administration, management, conduct, direction, and supervision of the execution and application of the internal revenue laws or related statutes and tax conventions to which the United States is a party.

(B) Mission of IRS

As part of its oversight functions described in subparagraph (A), the Oversight Board shall ensure that the organization and operation of the Internal Revenue Service allows it to carry out its mission.

(C) Confidentiality

The Oversight Board shall ensure that appropriate confidentiality is maintained in the exercise of its duties.

(2) Exceptions

The Oversight Board shall have no responsibilities or authority with respect to—

- (A) the development and formulation of Federal tax policy relating to existing or proposed internal revenue laws, related statutes, and tax conventions,
- (B) specific law enforcement activities of the Internal Revenue Service, including specific compliance activities such as examinations, collection activities, and criminal investigations,
- (C) specific procurement activities of the Internal Revenue Service, or
- (D) except as provided in subsection (d)(3), specific personnel actions.

(d) Specific responsibilities

The Oversight Board shall have the following specific responsibilities:

(1) Strategic plans

To review and approve strategic plans of the Internal Revenue Service, including the establishment of—

- (A) mission and objectives, and standards of performance relative to either, and
- (B) annual and long-range strategic plans.

(2) Operational plans

To review the operational functions of the Internal Revenue Service, including—

- (A) plans for modernization of the tax system,
- (B) plans for outsourcing or managed competition, and
- (C) plans for training and education.

(3) Management

To—

- (A) recommend to the President candidates for appointment as the Commissioner of Internal Revenue and recommend to the President the removal of the Commissioner;
- (B) review the Commissioner's selection, evaluation, and compensation of Internal Revenue Service senior executives who have program management responsibility over significant functions of the Internal Revenue Service; and
- (C) review and approve the Commissioner's plans for any major reorganization of the Internal Revenue Service.

(4) Budget

To—

- (A) review and approve the budget request of the Internal Revenue Service prepared by the Commissioner;
- (B) submit such budget request to the Secretary of the Treasury; and
- (C) ensure that the budget request supports the annual and long-range strategic plans.

(5) Taxpayer protection

To ensure the proper treatment of taxpayers by the employees of the Internal Revenue Service.

The Secretary shall submit the budget request referred to in paragraph (4)(B) for any fiscal year to the President who shall submit such request, without revision, to Congress together with the President's annual budget request for the Internal Revenue Service for such fiscal year.

(e) Board personnel matters

(1) Compensation of members

(A) In general

Each member of the Oversight Board who—

- (i) is described in subsection (b)(1)(A); or
- (ii) is described in subsection (b)(1)(D) and is not otherwise a Federal officer or employee,

shall be compensated at a rate of \$30,000 per year. All other members shall serve without compensation for such service.

(B) Chairperson

In lieu of the amount specified in subparagraph (A), the Chairperson of the Oversight Board shall be compensated at a rate of \$50,000 per year.

(2) Travel expenses

(A) In general

The members of the Oversight Board shall be allowed travel expenses, including per diem in lieu of subsistence, at rates authorized for employees of agencies under subchapter I of chapter 57 of title 5, United States Code, to attend meetings of the Oversight Board and, with the advance approval of the Chairperson of the Oversight Board, while otherwise away from their homes or regular places of business for purposes of duties as a member of the Oversight Board.

(B) Report

The Oversight Board shall include in its annual report under subsection (f)(3)(A) information with respect to the travel expenses allowed for members of the Oversight Board under this paragraph.

(3) Staff

(A) In general

The Chairperson of the Oversight Board may appoint and terminate any personnel that may be necessary to enable the Board to perform its duties.

(B) Detail of Government employees

Upon request of the Chairperson of the Oversight Board, a Federal agency shall detail a Federal Government employee to the Oversight Board without reimbursement. Such detail shall be without interruption or loss of civil service status or privilege.

(4) Procurement of temporary and intermittent services

The Chairperson of the Oversight Board may procure temporary and intermittent services under section 3109(b) of title 5, United States Code.

(f) Administrative matters

(1) Chair

(A) Term

The members of the Oversight Board shall elect for a 2-year term a chairperson from among the members appointed under subsection (b)(1)(A).

(B) Powers

Except as otherwise provided by a majority vote of the Oversight Board, the powers of the Chairperson shall include—

- (i) establishing committees;
- (ii) setting meeting places and times;
- (iii) establishing meeting agendas; and
- (iv) developing rules for the conduct of business.

(2) Meetings

The Oversight Board shall meet at least quarterly and at such other times as the Chairperson determines appropriate.

(3) Reports

(A) Annual

The Oversight Board shall each year report with respect to the conduct of its responsibilities under this title to the President, the Committees on Ways and Means, Government Reform and Oversight,

and Appropriations of the House of Representatives and the Committees on Finance, Governmental Affairs, and Appropriations of the Senate.

(B) Additional report

Upon a determination by the Oversight Board under subsection (c)(1)(B) that the organization and operation of the Internal Revenue Service are not allowing it to carry out its mission, the Oversight Board shall report such determination to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate.

(Aug. 16, 1954, ch. 736, 68A Stat. 915; Pub. L. 93–406, title II, §1051(a), Sept. 2, 1974, 88 Stat. 951; Pub. L. 94–455, title XIX, §1906(b)(13)(A), (B), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 97–258, §2(f)(2), Sept. 13, 1982, 96 Stat. 1059; Pub. L. 100–647, title VI, §6235(a), Nov. 10, 1988, 102 Stat. 3737; Pub. L. 104–168, title I, §101(a), (b)(2), July 30, 1996, 110 Stat. 1453, 1455; Pub. L. 105–206, title I, §1101(a), July 22, 1998, 112 Stat. 691; Pub. L. 106–554, §1(a)(7) [title III, §319(27)], Dec. 21, 2000, 114 Stat. 2763, 2763A–648.)

REFERENCES IN TEXT

The Ethics in Government Act of 1978, referred to in subsec. (b)(3)(A), is Pub. L. 95–521, Oct. 26, 1978, 92 Stat. 1824, as amended. Title I of the Act is set out in the Appendix to Title 5, Government Organization and Employees. For complete classification of this Act to the Code, see Short Title note set out under section 101 of Pub. L. 95–521 in the Appendix to Title 5 and Tables.

AMENDMENTS

2000—Subsec. (b)(2)(B)(ii). Pub. L. 106–554 substituted a comma for semicolon before "and".

1998—Pub. L. 105–206 amended section catchline and text of section generally, substituting present provisions for provisions which: in subsec. (a), declared that there shall be in the Department of the Treasury a Commissioner of Internal Revenue, appointed by the President, with such duties and powers as prescribed by Secretary of the Treasury; in subsec. (b), established Office of Employee Plans and Exempt Organizations to carry out functions with respect to organizations exempt from tax and with respect to plans to which part I of subchapter D of chapter 1 applied; in subsec. (c), established Office for Taxpayer Services such as telephone, walk-in, and taxpayer educational services, and design and production of forms; and in subsec. (d), established Office of Taxpayer Advocate and set forth functions of Office and responsibilities of Commissioner regarding response to recommendations of Office. See section 7803 of this title.

1996—Pub. L. 104–168, §101(b)(2), substituted "Commissioners; Taxpayer Advocate." for "Commissioner (Employee Plans and Exempt Organizations)" in section catchline.

Subsec. (d). Pub. L. 104–168, §101(a), added subsec. (d).

1988—Subsec. (c). Pub. L. 100–647 added subsec. (c).

1982—Subsec. (b). Pub. L. 97–258 redesignated existing provisions as par. (1), added par. (1) heading, and added par. (2). Par. (2) is based on provisions that appeared in section 1037 of former Title 31, Money and Finance, prior to enactment of Title 31 by Pub. L. 97–258.

1976—Subsec. (a). Pub. L. 94–455, §1906(b)(13)(B), substituted "Secretary of the Treasury" for "Secretary" after "prescribed by the".

Subsec. (b). Pub. L. 94–455, §1906(b)(13)(A), struck out "or his delegate" after "Secretary".

1974—Pub. L. 93–406 designated existing provisions as subsec. (a) and added subsec. (b).

CHANGE OF NAME

Committee on Governmental Affairs of Senate changed to Committee on Homeland Security and Governmental Affairs of Senate, effective Jan. 4, 2005, by Senate Resolution No. 445, One Hundred Eighth Congress, Oct. 9, 2004.

Committee on Government Reform and Oversight of House of Representatives changed to Committee on Government Reform of House of Representatives by House Resolution No. 5, One Hundred Sixth Congress, Jan. 6, 1999. Committee on Government Reform of House of Representatives changed to Committee on Oversight and

Government Reform of House of Representatives by House Resolution No. 6, One Hundred Tenth Congress, Jan. 5, 2007.

EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105–206, title I, §1101(d), July 22, 1998, 112 Stat. 697, provided that:

"(1) In general.—The amendments made by this section [amending this section and sections 4946 and 6103 of this title] shall take effect on the date of the enactment of this Act [July 22, 1998].

"(2) Initial nominations to internal revenue service oversight board.—The President shall submit the initial nominations under section 7802 of the Internal Revenue Code of 1986, as added by this section, to the Senate not later than 6 months after the date of the enactment of this Act [July 22, 1998].

"(3) Effect on actions prior to appointment of oversight board.—Nothing in this section shall be construed to invalidate the actions and authority of the Internal Revenue Service prior to the appointment of the members of the Internal Revenue Service Oversight Board."

EFFECTIVE DATE OF 1996 AMENDMENT

Pub. L. 104–168, title I, §101(c), July 30, 1996, 110 Stat. 1456, provided that: "The amendments made by this section [amending this section and section 7811 of this title] shall take effect on the date of the enactment of this Act [July 30, 1996]."

EFFECTIVE DATE OF 1988 AMENDMENT

Pub. L. 100–647, title VI, §6235(c), Nov. 10, 1988, 102 Stat. 3737, provided that: "The amendment made by subsection (a) [amending this section] shall take effect on the date 180 days after the date of the enactment of this Act [Nov. 10, 1988]."

EFFECTIVE DATE OF 1974 AMENDMENT

Pub. L. 93–406, title II, §1051(d), Sept. 2, 1974, 88 Stat. 951, provided that: "The amendments made by this section [amending this section and sections 5108 and 5109 of Title 5, Government Organization and Employees] shall take effect on the 90th day after the date of the enactment of this Act [Sept. 2, 1974]."

§7803. Commissioner of Internal Revenue; other officials

(a) Commissioner of Internal Revenue

(1) Appointment

(A) In general

There shall be in the Department of the Treasury a Commissioner of Internal Revenue who shall be appointed by the President, by and with the advice and consent of the Senate. Such appointment shall be made from individuals who, among other qualifications, have a demonstrated ability in management.

(B) Term

The term of the Commissioner of Internal Revenue shall be a 5-year term, beginning with a term to commence on November 13, 1997. Each subsequent term shall begin on the day after the date on which the previous term expires.

(C) Vacancy

Any individual appointed as Commissioner of Internal Revenue during a term as defined in subparagraph (B) shall be appointed for the remainder of that term.

(D) Removal

The Commissioner may be removed at the will of the President.

(E) Reappointment

The Commissioner may be appointed to serve more than one term.

(2) Duties

The Commissioner shall have such duties and powers as the Secretary may prescribe, including the power to—

- (A) administer, manage, conduct, direct, and supervise the execution and application of the internal revenue laws or related statutes and tax conventions to which the United States is a party; and
- (B) recommend to the President a candidate for appointment as Chief Counsel for the Internal Revenue Service when a vacancy occurs, and recommend to the President the removal of such Chief Counsel.

If the Secretary determines not to delegate a power specified in subparagraph (A) or (B), such determination may not take effect until 30 days after the Secretary notifies the Committees on Ways and Means, Government Reform and Oversight, and Appropriations of the House of Representatives and the Committees on Finance, Governmental Affairs, and Appropriations of the Senate.

(3) Execution of duties in accord with taxpayer rights

In discharging his duties, the Commissioner shall ensure that employees of the Internal Revenue Service are familiar with and act in accord with taxpayer rights as afforded by other provisions of this title, including—

- (A) the right to be informed,
- (B) the right to quality service,
- (C) the right to pay no more than the correct amount of tax,
- (D) the right to challenge the position of the Internal Revenue Service and be heard,
- (E) the right to appeal a decision of the Internal Revenue Service in an independent forum,
- (F) the right to finality,
- (G) the right to privacy,
- (H) the right to confidentiality,
- (I) the right to retain representation, and
- (J) the right to a fair and just tax system.

(4) Consultation with Board

The Commissioner shall consult with the Oversight Board on all matters set forth in paragraphs (2) and (3) (other than paragraph (3)(A)) of section 7802(d).

(b) Chief Counsel for the Internal Revenue Service

(1) Appointment

There shall be in the Department of the Treasury a Chief Counsel for the Internal Revenue Service who shall be appointed by the President, by and with the consent of the Senate.

(2) Duties

The Chief Counsel shall be the chief law officer for the Internal Revenue Service and shall perform such duties as may be prescribed by the Secretary, including the duty—

- (A) to be legal advisor to the Commissioner and the Commissioner's officers and employees;
- (B) to furnish legal opinions for the preparation and review of rulings and memoranda of technical advice;
- (C) to prepare, review, and assist in the preparation of proposed legislation, treaties, regulations, and Executive orders relating to laws which affect the Internal Revenue Service;
- (D) to represent the Commissioner in cases before the Tax Court; and
- (E) to determine which civil actions should be litigated under the laws relating to the Internal Revenue Service and prepare recommendations for the Department of Justice regarding the commencement of such actions.

If the Secretary determines not to delegate a power specified in subparagraph (A), (B), (C), (D), or (E), such determination may not take effect until 30 days after the Secretary notifies the Committees on Ways and Means, Government Reform and Oversight, and Appropriations of the House of Representatives and the Committees on Finance, Governmental Affairs, and Appropriations of the Senate.

(3) Persons to whom Chief Counsel reports

The Chief Counsel shall report directly to the Commissioner of Internal Revenue, except that—

(A) the Chief Counsel shall report to both the Commissioner and the General Counsel for the Department of the Treasury with respect to—

- (i) legal advice or interpretation of the tax law not relating solely to tax policy;
- (ii) tax litigation; and

(B) the Chief Counsel shall report to the General Counsel with respect to legal advice or interpretation of the tax law relating solely to tax policy.

If there is any disagreement between the Commissioner and the General Counsel with respect to any matter jointly referred to them under subparagraph (A), such matter shall be submitted to the Secretary or Deputy Secretary for resolution.

(4) Chief Counsel personnel

All personnel in the Office of Chief Counsel shall report to the Chief Counsel.

(c) Office of the Taxpayer Advocate

(1) Establishment

(A) In general

There is established in the Internal Revenue Service an office to be known as the "Office of the Taxpayer Advocate".

(B) National Taxpayer Advocate

(i) In general

The Office of the Taxpayer Advocate shall be under the supervision and direction of an official to be known as the "National Taxpayer Advocate". The National Taxpayer Advocate shall report directly to the Commissioner of Internal Revenue and shall be entitled to compensation at the same rate as the highest rate of basic pay established for the Senior Executive Service under section 5382 of title 5, United States Code, or, if the Secretary of the Treasury so determines, at a rate fixed under section 9503 of such title.

(ii) Appointment

The National Taxpayer Advocate shall be appointed by the Secretary of the Treasury after consultation with the Commissioner of Internal Revenue and the Oversight Board and without regard to the provisions of title 5, United States Code, relating to appointments in the competitive service or the Senior Executive Service.

(iii) Qualifications

An individual appointed under clause (ii) shall have—

- (I) a background in customer service as well as tax law; and
- (II) experience in representing individual taxpayers.

(iv) Restriction on employment

An individual may be appointed as the National Taxpayer Advocate only if such individual was not an officer or employee of the Internal Revenue Service during the 2-year period ending with such appointment and such individual agrees not to accept any employment with the Internal Revenue Service for at least 5 years after ceasing to be the National Taxpayer Advocate. Service as an officer or employee of the Office of the Taxpayer Advocate shall not be taken into account in applying this clause.

(2) Functions of office

(A) In general

It shall be the function of the Office of the Taxpayer Advocate to—

- (i) assist taxpayers in resolving problems with the Internal Revenue Service;
- (ii) identify areas in which taxpayers have problems in dealings with the Internal Revenue Service;

- (iii) to the extent possible, propose changes in the administrative practices of the Internal Revenue Service to mitigate problems identified under clause (ii); and
- (iv) identify potential legislative changes which may be appropriate to mitigate such problems.

(B) Annual reports

(i) Objectives

Not later than June 30 of each calendar year, the National Taxpayer Advocate shall report to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate on the objectives of the Office of the Taxpayer Advocate for the fiscal year beginning in such calendar year. Any such report shall contain full and substantive analysis, in addition to statistical information.

(ii) Activities

Not later than December 31 of each calendar year, the National Taxpayer Advocate shall report to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate on the activities of the Office of the Taxpayer Advocate during the fiscal year ending during such calendar year. Any such report shall contain full and substantive analysis, in addition to statistical information, and shall—

(I) identify the initiatives the Office of the Taxpayer Advocate has taken on improving taxpayer services and Internal Revenue Service responsiveness;

(II) contain recommendations received from individuals with the authority to issue Taxpayer Assistance Orders under section 7811;

(III) contain a summary of at least 20 of the most serious problems encountered by taxpayers, including a description of the nature of such problems;

(IV) contain an inventory of the items described in subclauses (I), (II), and (III) for which action has been taken and the result of such action;

(V) contain an inventory of the items described in subclauses (I), (II), and (III) for which action remains to be completed and the period during which each item has remained on such inventory;

(VI) contain an inventory of the items described in subclauses (I), (II), and (III) for which no action has been taken, the period during which each item has remained on such inventory, the reasons for the inaction, and identify any Internal Revenue Service official who is responsible for such inaction;

(VII) identify any Taxpayer Assistance Order which was not honored by the Internal Revenue Service in a timely manner, as specified under section 7811(b);

(VIII) contain recommendations for such administrative and legislative action as may be appropriate to resolve problems encountered by taxpayers;

(IX) identify areas of the tax law that impose significant compliance burdens on taxpayers or the Internal Revenue Service, including specific recommendations for remedying these problems;

(X) identify the 10 most litigated issues for each category of taxpayers, including recommendations for mitigating such disputes; and

(XI) include such other information as the National Taxpayer Advocate may deem advisable.

(iii) Report to be submitted directly

Each report required under this subparagraph shall be provided directly to the committees described in clause (i) without any prior review or comment from the Commissioner, the Secretary of the Treasury, the Oversight Board, any other officer or employee of the Department of the Treasury, or the Office of Management and Budget.

(iv) Coordination with report of Treasury Inspector General for Tax Administration

To the extent that information required to be reported under clause (ii) is also required to be reported under paragraph (1) or (2) of subsection (d) by the Treasury Inspector General for Tax Administration, the National Taxpayer Advocate shall not contain such information in the report submitted under such clause.

(C) Other responsibilities

The National Taxpayer Advocate shall—

- (i) monitor the coverage and geographic allocation of local offices of taxpayer advocates;
- (ii) develop guidance to be distributed to all Internal Revenue Service officers and employees outlining the criteria for referral of taxpayer inquiries to local offices of taxpayer advocates;
- (iii) ensure that the local telephone number for each local office of the taxpayer advocate is published and available to taxpayers served by the office; and
- (iv) in conjunction with the Commissioner, develop career paths for local taxpayer advocates choosing to make a career in the Office of the Taxpayer Advocate.

(D) Personnel actions

(i) In general

The National Taxpayer Advocate shall have the responsibility and authority to—

- (I) appoint local taxpayer advocates and make available at least 1 such advocate for each State; and
- (II) evaluate and take personnel actions (including dismissal) with respect to any employee of any local office of a taxpayer advocate described in subclause (I).

(ii) Consultation

The National Taxpayer Advocate may consult with the appropriate supervisory personnel of the Internal Revenue Service in carrying out the National Taxpayer Advocate's responsibilities under this subparagraph.

(3) Responsibilities of Commissioner

The Commissioner shall establish procedures requiring a formal response to all recommendations submitted to the Commissioner by the National Taxpayer Advocate within 3 months after submission to the Commissioner.

(4) Operation of local offices

(A) In general

Each local taxpayer advocate—

- (i) shall report to the National Taxpayer Advocate or delegate thereof;
- (ii) may consult with the appropriate supervisory personnel of the Internal Revenue Service regarding the daily operation of the local office of the taxpayer advocate;
- (iii) shall, at the initial meeting with any taxpayer seeking the assistance of a local office of the taxpayer advocate, notify such taxpayer that the taxpayer advocate offices operate independently of any other Internal Revenue Service office and report directly to Congress through the National Taxpayer Advocate; and
- (iv) may, at the taxpayer advocate's discretion, not disclose to the Internal Revenue Service contact with, or information provided by, such taxpayer.

(B) Maintenance of independent communications

Each local office of the taxpayer advocate shall maintain a separate phone, facsimile, and other electronic communication access, and a separate post office address.

(d) Additional duties of the Treasury Inspector General for Tax Administration

(1) Annual reporting

The Treasury Inspector General for Tax Administration shall include in one of the semiannual reports under section 5 of the Inspector General Act of 1978—

- (A) an evaluation of the compliance of the Internal Revenue Service with—
 - (i) restrictions under section 1204 of the Internal Revenue Service Restructuring and Reform Act of 1998 on the use of enforcement statistics to evaluate Internal Revenue Service employees;
 - (ii) restrictions under section 7521 on directly contacting taxpayers who have indicated that they prefer their representatives be contacted;
 - (iii) required procedures under section 6320 upon the filing of a notice of a lien;

- (iv) required procedures under subchapter D of chapter 64 for seizure of property for collection of taxes, including required procedures under section 6330 regarding levies; and
- (v) restrictions under section 3707 of the Internal Revenue Service Restructuring and Reform Act of 1998 on designation of taxpayers;

(B) a review and a certification of whether or not the Secretary is complying with the requirements of section 6103(e)(8) to disclose information to an individual filing a joint return on collection activity involving the other individual filing the return;

(C) information regarding extensions of the statute of limitations for assessment and collection of tax under section 6501 and the provision of notice to taxpayers regarding requests for such extension;

(D) an evaluation of the adequacy and security of the technology of the Internal Revenue Service;

(E) any termination or mitigation under section 1203 of the Internal Revenue Service Restructuring and Reform Act of 1998;

(F) information regarding improper denial of requests for information from the Internal Revenue Service identified under paragraph (3)(A); and

(G) information regarding any administrative or civil actions with respect to violations of the fair debt collection provisions of section 6304, including—

(i) a summary of such actions initiated since the date of the last report; and

(ii) a summary of any judgments or awards granted as a result of such actions.

(2) Semiannual reports

(A) In general.—The Treasury Inspector General for Tax Administration shall include in each semiannual report under section 5 of the Inspector General Act of 1978—

(i) the number of taxpayer complaints during the reporting period;

(ii) the number of employee misconduct and taxpayer abuse allegations received by the Internal Revenue Service or the Inspector General during the period from taxpayers, Internal Revenue Service employees, and other sources;

(iii) a summary of the status of such complaints and allegations; and

(iv) a summary of the disposition of such complaints and allegations, including the outcome of any Department of Justice action and any monies paid as a settlement of such complaints and allegations.

(B) Clauses (iii) and (iv) of subparagraph (A) shall only apply to complaints and allegations of serious employee misconduct.

(3) Other responsibilities

The Treasury Inspector General for Tax Administration shall—

(A) conduct periodic audits of a statistically valid sample of the total number of determinations made by the Internal Revenue Service to deny written requests to disclose information to taxpayers on the basis of section 6103 of this title or section 552(b)(7) of title 5, United States Code;

(B) establish and maintain a toll-free telephone number for taxpayers to use to confidentially register complaints of misconduct by Internal Revenue Service employees and incorporate the telephone number in the statement required by section 6227 of the Omnibus Taxpayer Bill of Rights (Internal Revenue Service Publication No. 1); and

(C) not later than December 31, 2010, submit a written report to Congress on the implementation of section 6103(k)(10).

(Aug. 16, 1954, ch. 736, 68A Stat. 915; Pub. L. 92–310, title II, §230(e), June 6, 1972, 86 Stat. 209; Pub. L. 94–455, title XIX, §1906(a)(58), (b)(13)(A), Oct. 4, 1976, 90 Stat. 1833, 1834; Pub. L. 105–206, title I, §1102(a), July 22, 1998, 112 Stat. 697; Pub. L. 110–176, §1(a), Jan. 4, 2008, 121 Stat. 2532; Pub. L. 110–428, §2(c), Oct. 15, 2008, 122 Stat. 4840; Pub. L. 114–113, div. Q, title IV, §401(a), Dec. 18, 2015, 129 Stat. 3117.)

REFERENCES IN TEXT

The provisions of title 5 relating to appointments in the competitive service and the Senior Executive Service, referred to in subsec. (c)(1)(B)(ii), are classified generally to section 3301 et seq. of Title 5, Government Organization and Employees.

Section 5 of the Inspector General Act of 1978, referred to in subsec. (d)(1), (2)(A), is section 5 of Pub. L. 95–452, which is set out in the Appendix to Title 5, Government Organization and Employees.

Sections 1203, 1204, and 3707 of the Internal Revenue Service Restructuring and Reform Act of 1998, referred to in subsec. (d)(1)(A)(i), (v), (E), are sections 1203, 1204, and 3707 of Pub. L. 105–206, which are set out as notes under sections 7804, 7804, and 6651, respectively, of this title.

Section 6227 of the Omnibus Taxpayer Bill of Rights, referred to in subsec. (d)(3)(B), is section 6227 of Pub. L. 100–647, which is set out as a note under section 7801 of this title.

AMENDMENTS

2015—Subsec. (a)(3), (4). Pub. L. 114–113 added par. (3) and redesignated former par. (3) as (4).

2008—Subsec. (a)(1). Pub. L. 110–176 amended par. (1) generally, substituting provisions relating to appointment, consisting of subpars. (A) to (E), for similar provisions, consisting of subpars. (A) to (D).

Subsec. (d)(3)(C). Pub. L. 110–428 added subpar. (C).

1998—Pub. L. 105–206 amended section catchline and text generally, substituting present provisions for provisions which: in subsec. (a), authorized appointment of persons for administration and enforcement of internal revenue laws; in subsec. (b), directed Secretary to determine and designate posts of duty of employees in field service, and authorized Secretary to order such employees to duty within and outside District of Columbia; and in subsec. (c), directed Secretary to issue notice and demand for failure to account for and pay over money or property collected in connection with internal revenue laws, and deemed amount so demanded to be imposed and assessed upon the officer or employee upon the date of such notice and demand. See section 7804 of this title.

1976—Subsecs. (a), (b), (c). Pub. L. 94–455, §1906(b) (13)(A), struck out "or his delegate" after "Secretary" wherever appearing.

Subsecs. (c), (d). Pub. L. 94–455, §1906(a)(58), redesignated subsec. (d) as (c).

1972—Subsec. (c). Pub. L. 92–310 repealed subsec. (c) which related to bonds of officers and employees.

CHANGE OF NAME

Committee on Government Reform and Oversight of House of Representatives changed to Committee on Government Reform of House of Representatives by House Resolution No. 5, One Hundred Sixth Congress, Jan. 6, 1999. Committee on Government Reform of House of Representatives changed to Committee on Oversight and Government Reform of House of Representatives by House Resolution No. 6, One Hundred Tenth Congress, Jan. 5, 2007.

Committee on Governmental Affairs of Senate changed to Committee on Homeland Security and Governmental Affairs of Senate, effective Jan. 4, 2005, by Senate Resolution No. 445, One Hundred Eighth Congress, Oct. 9, 2004.

EFFECTIVE DATE OF 2015 AMENDMENT

Pub. L. 114–113, div. Q, title IV, §401(b), Dec. 18, 2015, 129 Stat. 3117, provided that: "The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [Dec. 18, 2015]."

EFFECTIVE DATE OF 2008 AMENDMENT

Amendment by Pub. L. 110–428 applicable to disclosures made after Dec. 31, 2008, see section 2(d) of Pub. L. 110–428, set out as a note under section 6103 of this title.

Pub. L. 110–176, §1(b), Jan. 4, 2008, 121 Stat. 2532, provided that: "The amendment made by this section [amending this section] shall apply as if included in the amendment made by section 1102(a) of the Internal Revenue Service Restructuring and Reform Act of 1998 [Pub. L. 105–206]."

EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105–206, title I, §1102(f), July 22, 1998, 112 Stat. 705, provided that:

"(1) In general.—Except as provided in paragraph (2), the amendments made by this section [amending this section, sections 6212, 6323, 6343, 7611, and 7811 of this title, and section 5109 of Title 5, Government Organization and Employees] shall take effect on the date of the enactment of this Act [July 22, 1998].

"(2) Chief counsel.—Section 7803(b)(3) of the Internal Revenue Code of 1986, as added by this section, shall take effect on the date that is 90 days after the date of the enactment of this Act.

"(3) National taxpayer advocate.—Notwithstanding section 7803(c)(1)(B)(iv) of such Code, as added by this section, in appointing the first National Taxpayer Advocate after the date of the enactment of this Act, the Secretary of the Treasury—

"(A) shall not appoint any individual who was an officer or employee of the Internal Revenue Service at any time during the 2-year period ending on the date of appointment; and

"(B) need not consult with the Internal Revenue Service Oversight Board if the Oversight Board has not been appointed.

"(4) Current officers.—

"(A) In the case of an individual serving as Commissioner of Internal Revenue on the date of the enactment of this Act who was appointed to such position before such date, the 5-year term required by section 7803(a)(1) of such Code, as added by this section, shall begin as of the date of such appointment.

"(B) Clauses (ii), (iii), and (iv) of section 7803(c)(1)(B) of such Code, as added by this section, shall not apply to the individual serving as Taxpayer Advocate on the date of the enactment of this Act."

§7804. Other personnel

(a) Appointment and supervision

Unless otherwise prescribed by the Secretary, the Commissioner of Internal Revenue is authorized to employ such number of persons as the Commissioner deems proper for the administration and enforcement of the internal revenue laws, and the Commissioner shall issue all necessary directions, instructions, orders, and rules applicable to such persons.

(b) Posts of duty of employees in field service or traveling

Unless otherwise prescribed by the Secretary—

(1) Designation of post of duty

The Commissioner shall determine and designate the posts of duty of all such persons engaged in field work or traveling on official business outside of the District of Columbia.

(2) Detail of personnel from field service

The Commissioner may order any such person engaged in field work to duty in the District of Columbia, for such periods as the Commissioner may prescribe, and to any designated post of duty outside the District of Columbia upon the completion of such duty.

(c) Delinquent Internal Revenue officers and employees

If any officer or employee of the Treasury Department acting in connection with the internal revenue laws fails to account for and pay over any amount of money or property collected or received by him in connection with the internal revenue laws, the Secretary shall issue notice and demand to such officer or employee for payment of the amount which he failed to account for and pay over, and, upon failure to pay the amount demanded within the time specified in such notice, the amount so demanded shall be deemed imposed upon such officer or employee and assessed upon the date of such notice and demand, and the provisions of chapter 64 and all other provisions of law relating to the collection of assessed taxes shall be applicable in respect of such amount.

(Aug. 16, 1954, ch. 736, 68A Stat. 916; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 105-206, title I, §1104(a), July 22, 1998, 112 Stat. 710.)

AMENDMENTS

1998—Pub. L. 105–206 amended section catchline and text generally, substituting present provisions for provisions which had declared: in subsec. (a), that provisions of Reorganization Plans No. 26 of 1950 and No. 1 of 1952 should apply to all functions vested by this title, or by any act amending this title in any officer, employee, or agency of the Department; and in subsec. (b), that nothing in such Reorganization Plans should be considered to impair existing rights and remedies, that for the purpose of any action to recover tax all statutes, rules, and regulations referring to collector of internal revenue, principal officer for internal revenue district, or Secretary, should be deemed to refer to officer whose acts gave rise to such action, and that venue of any such action should be the same as under existing law.

1976—Pub. L. 94–455 struck out "or his delegate" after "Secretary".

EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105–206, title I, §1104(c), July 22, 1998, 112 Stat. 710, provided that: "The amendments made by this section [amending this section and section 6344 of this title] shall take effect on the date of the enactment of this Act [July 22, 1998]."

TERMINATION OF EMPLOYMENT FOR MISCONDUCT

Pub. L. 105–206, title I, §1203, July 22, 1998, 112 Stat. 720, as amended by Pub. L. 108–357, title VIII, §881(d), Oct. 22, 2004, 118 Stat. 1627; Pub. L. 114–113, div. Q, title IV, §407(a), Dec. 18, 2015, 129 Stat. 3120, provided that:

"(a) In General.—Subject to subsection (c), the Commissioner of Internal Revenue shall terminate the employment of any employee of the Internal Revenue Service if there is a final administrative or judicial determination that such employee committed any act or omission described under subsection (b) in the performance of the employee's official duties. Such termination shall be a removal for cause on charges of misconduct.

"(b) Acts or Omissions.—The acts or omissions referred to under subsection (a) are—

"(1) willful failure to obtain the required approval signatures on documents authorizing the seizure of a taxpayer's home, personal belongings, or business assets;

"(2) providing a false statement under oath with respect to a material matter involving a taxpayer or taxpayer representative;

"(3) with respect to a taxpayer, taxpayer representative, or other employee of the Internal Revenue Service, the violation of—

"(A) any right under the Constitution of the United States; or

"(B) any civil right established under—

"(i) title VI or VII of the Civil Rights Act of 1964 [42 U.S.C. 2000d et seq., 2000e et seq.];

"(ii) title IX of the Education Amendments of 1972 [20 U.S.C. 1681 et seq.];

"(iii) the Age Discrimination in Employment Act of 1967 [29 U.S.C. 621 et seq.];

"(iv) the Age Discrimination Act of 1975 [42 U.S.C. 6101 et seq.];

"(v) section 501 or 504 of the Rehabilitation Act of 1973 [29 U.S.C. 791, 794]; or

"(vi) title I of the Americans with Disabilities Act of 1990 [42 U.S.C. 12111 et seq.];

"(4) falsifying or destroying documents to conceal mistakes made by any employee with respect to a matter involving a taxpayer or taxpayer representative;

"(5) assault or battery on a taxpayer, taxpayer representative, or other employee of the Internal Revenue Service, but only if there is a criminal conviction, or a final judgment by a court in a civil case, with respect to the assault or battery;

"(6) violations of the Internal Revenue Code of 1986, Department of Treasury regulations, or policies of the Internal Revenue Service (including the Internal Revenue Manual) for the purpose of retaliating against, or harassing, a taxpayer, taxpayer representative, or other employee of the Internal Revenue Service;

"(7) willful misuse of the provisions of section 6103 of the Internal Revenue Code of 1986 for the purpose of concealing information from a congressional inquiry;

"(8) willful failure to file any return of tax required under the Internal Revenue Code of 1986 on or before the date prescribed therefor (including any extensions), unless such failure is due to reasonable cause and not to willful neglect;

"(9) willful understatement of Federal tax liability, unless such understatement is due to reasonable cause and not to willful neglect; and

"(10) performing, delaying, or failing to perform (or threatening to perform, delay, or fail to perform) any official action (including any audit) with respect to a taxpayer for purpose of extracting personal gain or benefit or for a political purpose.

"(c) Determination of Commissioner.—

"(1) In general.—The Commissioner of Internal Revenue may take a personnel action other than termination for an act or omission under subsection (a).

"(2) Discretion.—The exercise of authority under paragraph (1) shall be at the sole discretion of the Commissioner of Internal Revenue and may not be delegated to any other officer. The Commissioner of Internal Revenue, in his sole discretion, may establish a procedure which will be used to determine whether an individual should be referred to the Commissioner of Internal Revenue for a determination by the Commissioner under paragraph (1).

"(3) No appeal.—Any determination of the Commissioner of Internal Revenue under this subsection may not be appealed in any administrative or judicial proceeding.

"(d) Definition.—For purposes of the provisions described in clauses (i), (ii), and (iv) of subsection (b)(3)(B), references to a program or activity receiving Federal financial assistance or an education program or activity receiving Federal financial assistance shall include any program or activity conducted by the Internal Revenue Service for a taxpayer.

"(e) Individuals Performing Services Under a Qualified Tax Collection Contract.—An individual shall cease to be permitted to perform any services under any qualified tax collection contract (as defined in section 6306(b) of the Internal Revenue Code of 1986) if there is a final determination by the Secretary of the Treasury under such contract that such individual committed any act or omission described under subsection (b) in connection with the performance of such services."

[Pub. L. 114–113, div. Q, title IV, §407(b), Dec. 18, 2015, 129 Stat. 3120, provided that: "The amendment made by this section [amending section 1203 of Pub. L. 105–206, set out above] shall take effect on the date of the enactment of this Act [Dec. 18, 2015]."]

EMPLOYEE TRAINING PROGRAM

Pub. L. 105–206, title I, §1205, July 22, 1998, 112 Stat. 722, provided that:

"(a) In General.—Not later than 180 days after the date of the enactment of this Act [July 22, 1998], the Commissioner of Internal Revenue shall implement an employee training program and shall submit an employee training plan to the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives.

"(b) Contents.—The plan submitted under subsection (a) shall—

"(1) detail a comprehensive employee training program to ensure adequate customer service training;

"(2) detail a schedule for training and the fiscal years during which the training will occur;

"(3) detail the funding of the program and relevant information to demonstrate the priority and commitment of resources to the plan;

- "(4) review the organizational design of customer service;
- "(5) provide for the implementation of a performance development system; and
- "(6) provide for at least 16 hours of conflict management training during fiscal year 1999 for employees conducting collection activities."

CATALOGING COMPLAINTS

Pub. L. 105–206, title III, §3701, July 22, 1998, 112 Stat. 776, provided that: "In collecting data for the report required under section 1211 of the Taxpayer Bill of Rights 2 (Public Law 104–168) [set out below], the Secretary of the Treasury or the Secretary's delegate shall, not later than January 1, 2000, maintain records of taxpayer complaints of misconduct by Internal Revenue Service employees on an individual employee basis."

USE OF PSEUDONYMS BY INTERNAL REVENUE SERVICE EMPLOYEES

Pub. L. 105–206, title III, §3706, July 22, 1998, 112 Stat. 778, provided that:

"(a) In General.—Any employee of the Internal Revenue Service may use a pseudonym only if—

"(1) adequate justification for the use of a pseudonym is provided by the employee, including protection of personal safety; and

"(2) such use is approved by the employee's supervisor before the pseudonym is used.

"(b) Effective Date.—Subsection (a) shall apply to requests made after the date of the enactment of this Act [July 22, 1998]."

REPORTS ON MISCONDUCT OF IRS EMPLOYEES

Pub. L. 104–168, title XII, §1211, July 30, 1996, 110 Stat. 1474, provided that: "On or before June 1 of each calendar year after 1996, the Secretary of the Treasury shall submit to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate a report on—

"(1) all categories of instances involving the misconduct of employees of the Internal Revenue Service during the preceding calendar year, and

"(2) the disposition during the preceding calendar year of any such instances (without regard to the year of the misconduct)."

TAXPAYERS' RIGHTS, COURTESY AND CROSS-CULTURAL RELATIONS TRAINING

Pub. L. 109–115, div. A, title II, §202, Nov. 30, 2005, 119 Stat. 2438, which provided that the Internal Revenue Service was to maintain a training program to ensure that Internal Revenue Service employees were trained in taxpayers' rights, in dealing courteously with taxpayers, and in cross-cultural relations, was from the Department of the Treasury Appropriations Act, 2006 and was repeated in provisions of subsequent appropriations acts which are not set out in the Code. Similar provisions were also contained in the following prior appropriations acts:

Pub. L. 108–447, div. H, title II, §202, Dec. 8, 2004, 118 Stat. 3240.

Pub. L. 108–199, div. F, title II, §202, Jan. 23, 2004, 118 Stat. 318.

Pub. L. 108–7, div. J, title I, §102, Feb. 20, 2003, 117 Stat. 437.

Pub. L. 107–67, title I, §102, Nov. 12, 2001, 115 Stat. 523.

Pub. L. 106–554, §1(a)(3) [title I, §102], Dec. 21, 2000, 114 Stat. 2763, 2763A-132.

Pub. L. 106–58, title I, §102, Sept. 29, 1999, 113 Stat. 437.

Pub. L. 105–277, div. A, §101(h) [title I, §102], Oct. 21, 1998, 112 Stat. 2681–480, 2681–488.

Pub. L. 105–61, title I, §102, Oct. 10, 1997, 111 Stat. 1281.

Pub. L. 104–208, div. A, title I, §101(f) [title I, §102], Sept. 30, 1996, 110 Stat. 3009–314, 3009–323.

Pub. L. 104–52, title I, §2, Nov. 19, 1995, 109 Stat. 474.

Pub. L. 103–329, title I, §2, Sept. 30, 1994, 108 Stat. 2388.

Pub. L. 103–123, title I, §2, Oct. 28, 1993, 107 Stat. 1232.

Pub. L. 102–393, title I, §2, Oct. 6, 1992, 106 Stat. 1735.

BASIS FOR EVALUATION OF INTERNAL REVENUE SERVICE EMPLOYEES

Pub. L. 105–206, title I, §1204, July 22, 1998, 112 Stat. 722, provided that:

"(a) In General.—The Internal Revenue Service shall not use records of tax enforcement results—

"(1) to evaluate employees; or

"(2) to impose or suggest production quotas or goals with respect to such employees.

"(b) Taxpayer Service.—The Internal Revenue Service shall use the fair and equitable treatment of taxpayers by employees as one of the standards for evaluating employee performance.

"(c) Certification.—Each appropriate supervisor shall certify quarterly by letter to the Commissioner of Internal Revenue whether or not tax enforcement results are being used in a manner prohibited by subsection (a).

"(d) Technical and Conforming Amendment.—[Repealed section 6231 of Pub. L. 100–647, set out below.]

"(e) Effective Date.—This section shall apply to evaluations conducted on or after the date of the enactment of this Act [July 22, 1998]."

Pub. L. 100–647, title VI, §6231, Nov. 10, 1988, 102 Stat. 3734, prohibited Internal Revenue Service use of records of tax enforcement results to evaluate employees or to impose or suggest production quotas or goals, and required quarterly certification that results had not been used in prohibited manner, prior to repeal by Pub. L. 105–206, title I, §1204(d), July 22, 1998, 112 Stat. 722.

SENSE OF CONGRESS AS TO INCREASED INTERNAL REVENUE SERVICE FUNDING FOR TAXPAYER ASSISTANCE AND ENFORCEMENT

Pub. L. 100–203, title X, §10622, Dec. 22, 1987, 101 Stat. 1330–452, provided that:

"(a) Findings.—The Congress hereby finds that—

"(1) the Internal Revenue Service estimates that the amount of taxes owed for 1986 will exceed the amount of taxes collected for such year by \$100 billion;

"(2) the current taxpayer compliance rate stands at 81.5 percent;

"(3) the tax gap can be significantly reduced by enhancing taxpayer assistance services and enforcement; and

"(4) the Appropriations Committee of the House of Representatives, in its fiscal year 1988 Internal Revenue Service appropriation, took a step in the direction of providing additional funding for taxpayer assistance and enforcement efforts.

"(b) It is the sense of the Congress that:

"(1) The Congress increase outlays for the Internal Revenue Service in fiscal year 1989 and fiscal year 1990 in the areas of taxpayer assistance and enforcement by \$.7 billion in fiscal year 1989 for a revenue total of \$3.2 billion and by \$.8 billion in fiscal year 1990 for a revenue total of \$4.4 billion. The net revenue increase would be \$2.5 billion in fiscal year 1989 and \$3.6 billion in fiscal year 1990, or a net revenue increase over the House Appropriations Committee recommendations of \$.4 billion in fiscal year 1989 and \$1.3 billion in fiscal year 1990.

"(2) The Internal Revenue Service offer improved taxpayer assistance and enforcement efforts by using the aforementioned outlays in areas recommended by, or consistent with the recommendations of, the 'Dorgan Task Force Report'. Taxpayer assistance efforts would include providing expanded taxpayer education programs, instituting pilot programs of taxmobiles in rural areas, and upgrading the quality of telephone assistance. Taxpayer enforcement efforts would include raising the audit rate from 1.1 percent toward 2.5 percent, restoring resources to criminal investigations, and the collection of delinquent accounts.

"(3) The Congress should undertake an experimental multiyear authorization and 2-year appropriation for the Internal Revenue Service consistent with the recommendations in Public Law 100-119, section 201 (Increasing the Statutory Limit on the Public Debt) [2 U.S.C. 621 note].

"(4) Increased funding should be provided for compilation and analysis of statistics of income and research.

The Internal Revenue Service must issue a report on the extent of the tax gap and the measures that could be undertaken to decrease the tax gap. The report must utilize more current data than has been utilized recently. The report must be issued by April 15, 1989. The Internal Revenue Service must also report annually on the improvements being made in the audit rate, taxpayer assistance, and enforcement efforts."

TAX COUNSELING FOR THE ELDERLY

Pub. L. 95-600, title I, §163, Nov. 6, 1978, 92 Stat. 2810, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

"(a) Training and Technical Assistance.—

"(1) Agreements.—The Secretary, through the Internal Revenue Service, is authorized to enter into agreements with private or public nonprofit agencies or organizations for the purpose of providing training and technical assistance to prepare volunteers to provide tax counseling assistance for elderly individuals in the preparation of their Federal income tax returns.

"(2) Other assistance.—In addition to any other forms of technical assistance provided under this section, the Secretary may provide—

"(A) preferential access to Internal Revenue Service taxpayer service representatives for the purpose of making available technical information needed during the course of the volunteers' work;

"(B) material to be used in making elderly persons aware of the availability of assistance under volunteer taxpayer assistance programs under this section; and

"(C) technical materials and publications to be used by such volunteers.

"(b) Powers of the Secretary.—In carrying out his responsibilities under this section, the Secretary is authorized—

"(1) to provide assistance to organizations which demonstrate, to the satisfaction of the Secretary, that their volunteers are adequately trained and competent to render effective tax counseling to the elderly;

"(2) to provide for the training of such volunteers, and to assist in such training, to insure that such volunteers are qualified to provide tax counseling assistance to elderly individuals;

"(3) to provide reimbursement to volunteers through such organizations for transportation, meals, and other expenses incurred by them in training or providing tax counseling assistance under this section, and such other support and assistance as he determines to be appropriate in carrying out the provisions of this section;

"(4) to provide for the use of services, personnel, and facilities of Federal executive agencies and of State and local public agencies with their consent, with or without reimbursement therefor; and

"(5) to prescribe such rules and regulations as he deems necessary to carry out the provisions of this section.

"(c) Employment of Volunteers.—

"(1) In general.—Service as a volunteer in any program carried out under this section shall not be considered service as an employee of the United States. Volunteers under such a program shall not be considered Federal employees and shall not be subject to the provisions of law relating to Federal employment, except that the provisions of section 1905 of title 18, United States Code, shall apply to volunteers as if they were employees of the United States.

"(2) Expenses.—Amounts received by volunteers serving in any program carried out under this section as reimbursement for expenses are exempt from taxation under chapters 1 and 21 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954].

"(d) Publicity Relating to Income Tax Provisions Particularly Important to the Elderly.—The Secretary shall, from time to time, undertake to direct the attention of elderly individuals to those provisions of the Internal Revenue Code of 1986 which are particularly important to taxpayers who are elderly individuals, such as the provisions of section 37 (relating to credit for the elderly) and section 121 (relating to one-time exclusion of gain from sale of principal residence) of the Internal Revenue Code of 1986.

"(e) Definitions.—For purposes of this section—

"(1) The term 'Secretary' means the Secretary of the Treasury or his delegate.

"(2) The term 'elderly individual' means an individual who has attained the age of 60 years as of the close of his taxable year.

"(3) The term 'Federal income tax return' means any return required under chapter 61 of the Internal Revenue Code of 1986 with respect to the tax imposed on an individual under chapter 1 of such Code.

"(f) Authorization of Appropriations.—There are authorized to be appropriated for the purpose of carrying out the provisions of this section \$2,500,000 for the fiscal year ending September 30, 1979, and \$3,500,000 for the fiscal year ending September 30, 1980."

§7805. Rules and regulations

(a) Authorization

Except where such authority is expressly given by this title to any person other than an officer or employee of the Treasury Department, the Secretary shall prescribe all needful rules and regulations for the enforcement of this title, including all rules and regulations as may be necessary by reason of any alteration of law in relation to internal revenue.

(b) Retroactivity of regulations

(1) In general

Except as otherwise provided in this subsection, no temporary, proposed, or final regulation relating to the internal revenue laws shall apply to any taxable period ending before the earliest of the following dates:

(A) The date on which such regulation is filed with the Federal Register.

(B) In the case of any final regulation, the date on which any proposed or temporary regulation to which such final regulation relates was filed with the Federal Register.

(C) The date on which any notice substantially describing the expected contents of any temporary, proposed, or final regulation is issued to the public.

(2) Exception for promptly issued regulations

Paragraph (1) shall not apply to regulations filed or issued within 18 months of the date of the enactment of the statutory provision to which the regulation relates.

(3) Prevention of abuse

The Secretary may provide that any regulation may take effect or apply retroactively to prevent abuse.

(4) Correction of procedural defects

The Secretary may provide that any regulation may apply retroactively to correct a procedural defect in the issuance of any prior regulation.

(5) Internal regulations

The limitation of paragraph (1) shall not apply to any regulation relating to internal Treasury Department policies, practices, or procedures.

(6) Congressional authorization

The limitation of paragraph (1) may be superseded by a legislative grant from Congress authorizing the Secretary to prescribe the effective date with respect to any regulation.

(7) Election to apply retroactively

The Secretary may provide for any taxpayer to elect to apply any regulation before the dates specified in paragraph (1).

(8) Application to rulings

The Secretary may prescribe the extent, if any, to which any ruling (including any judicial decision or any administrative determination other than by regulation) relating to the internal revenue laws shall be applied without retroactive effect.

(c) Preparation and distribution of regulations, forms, stamps, and other matters

The Secretary shall prepare and distribute all the instructions, regulations, directions, forms, blanks, stamps, and other matters pertaining to the assessment and collection of internal revenue.

(d) Manner of making elections prescribed by Secretary

Except to the extent otherwise provided by this title, any election under this title shall be made at such time and in such manner as the Secretary shall prescribe.

(e) Temporary regulations

(1) Issuance

Any temporary regulation issued by the Secretary shall also be issued as a proposed regulation.

(2) 3-year duration

Any temporary regulation shall expire within 3 years after the date of issuance of such regulation.

(f) Review of impact of regulations on small business

(1) Submissions to Small Business Administration

After publication of any proposed or temporary regulation by the Secretary, the Secretary shall submit such regulation to the Chief Counsel for Advocacy of the Small Business Administration for comment on the impact of such regulation on small business. Not later than the date 4 weeks after the date of such submission, the Chief Counsel for Advocacy shall submit comments on such regulation to the Secretary.

(2) Consideration of comments

In prescribing any final regulation which supersedes a proposed or temporary regulation which had been submitted under this subsection to the Chief Counsel for Advocacy of the Small Business Administration—

(A) the Secretary shall consider the comments of the Chief Counsel for Advocacy on such proposed or temporary regulation, and

(B) the Secretary shall discuss any response to such comments in the preamble of such final regulation.

(3) Submission of certain final regulations

In the case of the promulgation by the Secretary of any final regulation (other than a temporary regulation) which does not supersede a proposed regulation, the requirements of paragraphs (1) and (2) shall apply; except that—

(A) the submission under paragraph (1) shall be made at least 4 weeks before the date of such promulgation, and

(B) the consideration (and discussion) required under paragraph (2) shall be made in connection with the promulgation of such final regulation.

(Aug. 16, 1954, ch. 736, 68A Stat. 917; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 98-369, div. A, title I, §43(b), July 18, 1984, 98 Stat. 558; Pub. L. 100-647, title VI, §6232(a), Nov. 10, 1988, 102 Stat. 3734; Pub. L. 101-508, title XI, §11621(a), Nov. 5, 1990, 104 Stat. 1388-503; Pub. L. 104-168, title XI, §1101(a), July 30, 1996, 110 Stat. 1468; Pub. L. 105-206, title III, §3704, July 22, 1998, 112 Stat. 777.)

AMENDMENTS

1998—Subsec. (d). Pub. L. 105-206 struck out "by regulations or forms" before "prescribe".

1996—Subsec. (b). Pub. L. 104-168 struck out "or rulings" after "regulations" in heading and amended text generally. Prior to amendment, text read as follows: "The Secretary may prescribe the extent, if any, to which any ruling or regulation, relating to the internal revenue laws, shall be applied without retroactive effect."

1990—Subsec. (f). Pub. L. 101-508 substituted heading for one which read "Impact of regulations on small business reviewed" and amended text generally. Prior to amendment, text read as follows: "After the publication of any proposed regulation by the Secretary and before the promulgation of any final regulation by the Secretary which does not supersede a proposed regulation, the Secretary shall submit such regulation to the Administrator of the Small Business Administration for comment on the impact of such regulation on small business. The Administrator shall have 4 weeks from the date of submission to respond."

1988—Subsecs. (e), (f). Pub. L. 100-647 added subsecs. (e) and (f).

1984—Pub. L. 98-369 added subsec. (d).

1976—Pub. L. 94-455 struck out "or his delegate" after "Secretary" wherever appearing.

EFFECTIVE DATE OF 1996 AMENDMENT

Pub. L. 104-168, title XI, §1101(b), July 30, 1996, 110 Stat. 1469, provided that: "The amendment made by subsection (a) [amending this section] shall apply with respect to regulations which relate to statutory provisions enacted on or after the date of the enactment of this Act [July 30, 1996]."

EFFECTIVE DATE OF 1990 AMENDMENT

Pub. L. 101-508, title XI, §11621(b), Nov. 5, 1990, 104 Stat. 1388-504, provided that: "The amendment made by subsection (a) [amending this section] shall apply to regulations issued after the date which is 30 days after the date of the enactment of this Act [Nov. 5, 1990]."

EFFECTIVE DATE OF 1988 AMENDMENT

Pub. L. 100-647, title VI, §6232(b), Nov. 10, 1988, 102 Stat. 3735, provided that: "The amendments made by this section [amending this section] shall apply to any regulation issued after the date which is 10 days after the date of the enactment of this Act [Nov. 10, 1988]."

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 applicable to taxable years ending after July 18, 1984, see section 44 of Pub. L. 98-369, set out as an Effective Date note under section 1271 of this title.

INTERNET AVAILABILITY

Pub. L. 105-206, title II, §2003(d), July 22, 1998, 112 Stat. 725, provided that: "In the case of taxable periods beginning after December 31, 1998, the Secretary of the Treasury or the Secretary's delegate shall establish procedures for all tax forms, instructions, and publications created in the most recent 5-year period to be made available electronically on the Internet in a searchable database at approximately the same time such records are available to the public in paper form. In addition, in the case of taxable periods beginning after December 31, 1998, the Secretary of the Treasury or the Secretary's delegate shall, to the extent practicable, establish procedures for other taxpayer guidance to be made available electronically on the Internet in a searchable database at approximately the same time such guidance is available to the public in paper form."

§7806. Construction of title

(a) Cross references

The cross references in this title to other portions of the title, or other provisions of law, where the word "see" is used, are made only for convenience, and shall be given no legal effect.

(b) Arrangement and classification

No inference, implication, or presumption of legislative construction shall be drawn or made by reason of the location or grouping of any particular section or provision or portion of this title, nor shall any table of contents, table of cross references, or similar outline, analysis, or descriptive matter relating to the contents of this title be given any legal effect. The preceding sentence also applies to the sidenotes and ancillary tables contained in the various prints of this Act before its enactment into law.

(Aug. 16, 1954, ch. 736, 68A Stat. 917.)

REFERENCES IN TEXT

This Act, referred to in subsec. (b), is act Aug. 16, 1954.

§7807. Rules in effect upon enactment of this title

(a) Interim provision for administration of title

Until regulations are promulgated under any provision of this title which depends for its application upon the promulgation of regulations (or which is to be applied in such manner as may be prescribed by regulations) all instructions, rules or regulations which are in effect immediately prior to the enactment of this title shall, to the extent such instructions, rules, or regulations could be prescribed as regulations under authority of such provision, be applied as if promulgated as regulations under such provision.

(b) Provisions of this title corresponding to prior internal revenue laws

(1) Reference to law applicable to prior period

Any provision of this title which refers to the application of any portion of this title to a prior period (or which depends upon the application to a prior period of any portion of this title) shall, when appropriate and consistent with the purpose of such provision, be deemed to refer to (or depend upon the application of) the corresponding provision of the Internal Revenue Code of 1939 or of such other internal revenue laws as were applicable to the prior period.

(2) Elections or other acts

If an election or other act under the provisions of the Internal Revenue Code of 1939 would, if this title had not been enacted, be given effect for a period subsequent to the date of enactment of this title, and if corresponding provisions are contained in this title, such election or other act shall be given effect under the corresponding provisions of this title.

(Aug. 16, 1954, ch. 736, 68A Stat. 917.)

REFERENCES IN TEXT

The Internal Revenue Code of 1939, referred to in subsec. (b), is act Feb. 10, 1939, ch. 2, 53 Stat. 1, as amended. Prior to the enactment of the Internal Revenue Code of 1986 [formerly I.R.C. 1954], the 1939 Code was classified to former Title 26, Internal Revenue Code. The Internal Revenue Code of 1954 was redesignated The Internal Revenue Code of 1986 by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095. For table of comparisons of the 1939 Code to the 1986 Code, see Table I preceding section 1 of this title.

§7808. Depositaries for collections

The Secretary is authorized to designate one or more depositaries in each State for the deposit and safe-keeping of the money collected by virtue of the internal revenue laws; and the receipt of the proper officer of such depositary to the proper officer or employee of the Treasury Department for the money deposited by him shall be a sufficient voucher for such Treasury officer or employee in the settlement of his accounts.

(Aug. 16, 1954, ch. 736, 68A Stat. 918; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

AMENDMENTS

1976—Pub. L. 94-455 struck out "or his delegate" after "Secretary".

§7809. Deposit of collections

(a) General rule

Except as provided in subsections (b) and (c) and in sections 6306, 7651, 7652, 7654, and 7810, the gross amount of all taxes and revenues received under the provisions of this title, and collections of whatever nature received or collected by authority of any internal revenue law, shall be paid daily into the Treasury of the United States under instructions of the Secretary as internal revenue collections, by the officer or employee receiving or collecting the same, without any abatement or deduction on account of salary, compensation, fees, costs, charges, expenses, or claims of any description. A certificate of such payment, stating the name of the depositor and the specific account on which the deposit was made, signed by the Treasurer of the United States, designated depositary, or proper officer of a deposit bank, shall be transmitted to the Secretary.

(b) Deposit funds

In accordance with instructions of the Secretary, there shall be deposited with the Treasurer of the United States in a deposit fund account—

(1) Sums offered in compromise

Sums offered in compromise under the provisions of section 7122;

(2) Sums offered for purchase of real estate

Sums offered for the purchase of real estate under the provisions of section 7506;

(3) Surplus proceeds in sales under levy

Surplus proceeds in any sale under levy, after making allowance for the amount of the tax, interest, penalties, and additions thereto, and for costs and charges of the levy and sale; and

(4) Surplus proceeds in sales of redeemed property

Surplus proceeds in any sale under section 7506 of real property redeemed by the United States, after making allowance for the amount of the tax, interest, penalties, and additions thereto, and for the costs of sale.

Upon the acceptance of such offer in compromise or offer for the purchase of such real estate, the amount so accepted shall be withdrawn from such deposit fund account and deposited in the Treasury of the United States as internal revenue collections. Upon the rejection of any such offer, the Secretary shall refund to the maker of such offer the amount thereof.

(c) Deposit of certain receipts

Moneys received in payment for—

(1) Work ¹ or services performed pursuant to section 6103(p) (relating to furnishing of copies of returns or of return information), and section 6108(b) (relating to special statistical studies and compilations);

(2) work or services performed (including materials supplied) pursuant to section 7516 (relating to the supplying of training and training aids on request);

(3) other work or services performed for a State or a department or agency of the Federal Government (subject to all provisions of law and regulations governing disclosure of information) in supplying copies of, or data from, returns, statements, or other documents filed under authority of this title or records maintained in connection with the administration and enforcement of this title; and

(4) work or services performed (including materials supplied) pursuant to section 6110 (relating to public inspection of written determinations),

shall be deposited in a separate account which may be used to reimburse appropriations which bore all or part of the costs of such work or services, or to refund excess sums when necessary.

(d) Deposit of funds for law enforcement agency account

(1) In general

In the case of any amounts recovered as the result of information provided to the Internal Revenue Service by State and local law enforcement agencies which substantially contributed to such recovery,

an amount equal to 10 percent of such amounts shall be deposited in a separate account which shall be used to make the reimbursements required under section 7624.

(2) Deposit in Treasury as internal revenue collections

If any amounts remain in such account after payment of any qualified costs incurred under section 7624, such amounts shall be withdrawn from such account and deposited in the Treasury of the United States as internal revenue collections.

(Aug. 16, 1954, ch. 736, 68A Stat. 918; Pub. L. 87-870, §3(b), Oct. 23, 1962, 76 Stat. 1161; Pub. L. 89-719, title I, §112(b), Nov. 2, 1966, 80 Stat. 1146; Pub. L. 94-455, title XII, §1202(h)(5), title XIX, §§1906(a)(59), (b)(13)(A), Oct. 4, 1976, 90 Stat. 1688, 1833, 1834; Pub. L. 94-528, §2(d), Oct. 17, 1976, 90 Stat. 2483; Pub. L. 100-690, title VII, §7602(b), Nov. 18, 1988, 102 Stat. 4507; Pub. L. 108-357, title VIII, §881(a)(2)(A), Oct. 22, 2004, 118 Stat. 1626.)

AMENDMENTS

2004—Subsec. (a). Pub. L. 108-357 inserted "6306," before "7651".

1988—Subsec. (d). Pub. L. 100-690 added subsec. (d).

1976—Subsec. (a). Pub. L. 94-455, §1906(a)(59), (b)(13)(A), struck out "4735, 4762" after "and in sections", and "or his delegate" after "Secretary" in two places.

Subsec. (b). Pub. L. 94-455, §1906(b)(13)(A), struck out "or his delegate" after "Secretary" wherever appearing.

Subsec. (c)(1). Pub. L. 94-455, §1202(h)(5), substituted "section 6103(p) (relating to furnishing of copies of returns or of return information), and section 6108(b) (relating to special statistical studies and compilations)" for "section 7515 (relating to special statistical studies and compilations for other services on request)" after "performed pursuant to".

Subsec. (c)(4). Pub. L. 94-528 added par. (4).

1966—Subsecs. (a), (b)(4). Pub. L. 89-719 inserted reference to section 7810 in subsec. (a) and added subsec. (b)(4).

1962—Subsec. (a). Pub. L. 87-870, §3(b)(1), substituted "subsections (b) and (c) and in" for "subsection (b),".

Subsec. (c). Pub. L. 87-870, §3(b)(2), added subsec. (c).

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-690 applicable to information first provided more than 90 days after Nov. 18, 1988, see section 7602(e) of Pub. L. 100-690, set out as a note under section 6103 of this title.

EFFECTIVE DATE OF 1976 AMENDMENTS

Pub. L. 94-528, §2(e), Oct. 17, 1976, 90 Stat. 2484, provided that: "The amendments made by this section [amending this section and provisions set out as notes under sections 6334, 6851, and 7609 of this title] shall take effect on the date of the enactment of the Tax Reform Act of 1976 [Oct. 4, 1976]."

Amendment by section 1202(h)(5) of Pub. L. 94-455 effective Jan. 1, 1977, see section 1202(i) of Pub. L. 94-455, set out as a note under section 6103 of this title.

EFFECTIVE DATE OF 1966 AMENDMENT

Amendment by Pub. L. 89-719 applicable after Nov. 2, 1966, regardless of when title or lien of United States arose or when lien or interest of another person was acquired, with certain exceptions, see section 114(a)-(c) of Pub. L. 89-719, set out as a note under section 6323 of this title.

AUTHORIZATION OF APPROPRIATIONS

Pub. L. 100-690, title VII, §7602(f), Nov. 18, 1988, 102 Stat. 4508, provided that: "There is authorized to be appropriated from the account referred to in section 7809(d) of the Internal Revenue Code of 1986 such sums as may be necessary to make the payments authorized by section 7624 of such Code."

¹ *So in original. Probably should not be capitalized.*

§7810. Revolving fund for redemption of real property

(a) Establishment of fund

There is established a revolving fund, under the control of the Secretary, which shall be available without fiscal year limitation for all expenses necessary for the redemption (by the Secretary) of real property as provided in section 7425(d) and section 2410 of title 28 of the United States Code. There are authorized to be appropriated from time to time such sums (not to exceed \$10,000,000 in the aggregate) as may be necessary to carry out the purposes of this section.

(b) Reimbursement of fund

The fund shall be reimbursed from the proceeds of a subsequent sale of real property redeemed by the United States in an amount equal to the amount expended out of such fund for such redemption.

(c) System of accounts

The Secretary shall maintain an adequate system of accounts for such fund and prepare annual reports on the basis of such accounts.

(Added Pub. L. 89-719, title I, §112(a), Nov. 2, 1966, 80 Stat. 1145; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 98-369, div. A, title IV, §443, July 18, 1984, 98 Stat. 816.)

AMENDMENTS

1984—Subsec. (a). Pub. L. 98-369 substituted "\$10,000,000" for "\$1,000,000".

1976—Pub. L. 94-455 struck out "or his delegate" after "Secretary" wherever appearing.

EFFECTIVE DATE

Section applicable after Nov. 2, 1966, regardless of when title or lien of United States arose or when lien or interest of another person was acquired, with certain exceptions, see section 114(a)–(c) of Pub. L. 89-719, set out as an Effective Date of 1966 Amendment note under section 6323 of this title.

§7811. Taxpayer Assistance Orders

(a) Authority to issue

(1) In general

Upon application filed by a taxpayer with the Office of the Taxpayer Advocate (in such form, manner, and at such time as the Secretary shall by regulations prescribe), the National Taxpayer Advocate may issue a Taxpayer Assistance Order if—

(A) the National Taxpayer Advocate determines the taxpayer is suffering or about to suffer a significant hardship as a result of the manner in which the internal revenue laws are being administered by the Secretary; or

(B) the taxpayer meets such other requirements as are set forth in regulations prescribed by the Secretary.

(2) Determination of hardship

For purposes of paragraph (1), a significant hardship shall include—

(A) an immediate threat of adverse action;

(B) a delay of more than 30 days in resolving taxpayer account problems;

(C) the incurring by the taxpayer of significant costs (including fees for professional representation) if relief is not granted; or

(D) irreparable injury to, or a long-term adverse impact on, the taxpayer if relief is not granted.

(3) Standard where administrative guidance not followed

In cases where any Internal Revenue Service employee is not following applicable published administrative guidance (including the Internal Revenue Manual), the National Taxpayer Advocate shall construe the factors taken into account in determining whether to issue a Taxpayer Assistance Order in the manner most favorable to the taxpayer.

(b) Terms of a Taxpayer Assistance Order

The terms of a Taxpayer Assistance Order may require the Secretary within a specified time period—

- (1) to release property of the taxpayer levied upon, or
- (2) to cease any action, take any action as permitted by law, or refrain from taking any action, with respect to the taxpayer under—
 - (A) chapter 64 (relating to collection),
 - (B) subchapter B of chapter 70 (relating to bankruptcy and receiverships),
 - (C) chapter 78 (relating to discovery of liability and enforcement of title), or
 - (D) any other provision of law which is specifically described by the National Taxpayer Advocate in such order.

(c) Authority to modify or rescind

Any Taxpayer Assistance Order issued by the National Taxpayer Advocate under this section may be modified or rescinded—

- (1) only by the National Taxpayer Advocate, the Commissioner of Internal Revenue, or the Deputy Commissioner of Internal Revenue, and
- (2) only if a written explanation of the reasons for the modification or rescission is provided to the National Taxpayer Advocate.

(d) Suspension of running of period of limitation

The running of any period of limitation with respect to any action described in subsection (b) shall be suspended for—

- (1) the period beginning on the date of the taxpayer's application under subsection (a) and ending on the date of the National Taxpayer Advocate's decision with respect to such application, and
- (2) any period specified by the National Taxpayer Advocate in a Taxpayer Assistance Order issued pursuant to such application.

(e) Independent action of National Taxpayer Advocate

Nothing in this section shall prevent the National Taxpayer Advocate from taking any action in the absence of an application under subsection (a).

(f) National Taxpayer Advocate

For purposes of this section, the term "National Taxpayer Advocate" includes any designee of the National Taxpayer Advocate.

(g) Application to persons performing services under a qualified tax collection contract

Any order issued or action taken by the National Taxpayer Advocate pursuant to this section shall apply to persons performing services under a qualified tax collection contract (as defined in section 6306(b)) to the same extent and in the same manner as such order or action applies to the Secretary.

(Added Pub. L. 100-647, title VI, §6230(a), Nov. 10, 1988, 102 Stat. 3733; amended Pub. L. 104-168, title I, §§101(b)(1), 102(a), (b), July 30, 1996, 110 Stat. 1455, 1456; Pub. L. 105-206, title I, §1102(c), (d)(1)(C)-(G), (2), (3), July 22, 1998, 112 Stat. 703, 704; Pub. L. 106-554, §1(a)(7) [title III, §319(28), (29)], Dec. 21, 2000, 114 Stat. 2763, 2763A-648; Pub. L. 108-357, title VIII, §881(c), Oct. 22, 2004, 118 Stat. 1626.)

AMENDMENTS

2004—Subsec. (g). Pub. L. 108-357 added subsec. (g).

2000—Subsec. (a)(3). Pub. L. 106-554, §1(a)(7) [title III, §319(28)], substituted "Taxpayer Assistance Order" for "taxpayer assistance order".

Subsec. (d)(1). Pub. L. 106-554, §1(a)(7) [title III, §319(29)], substituted "National Taxpayer Advocate's" for "Ombudsman's".

1998—Subsec. (a). Pub. L. 105-206, §1102(c), reenacted heading without change and amended text generally. Prior to amendment, text read as follows: "Upon application filed by a taxpayer with the Office of the Taxpayer Advocate (in such form, manner, and at such time as the Secretary shall by regulations prescribe), the Taxpayer Advocate may issue a Taxpayer Assistance Order if, in the determination of the Taxpayer Advocate, the taxpayer is

suffering or about to suffer a significant hardship as a result of the manner in which the internal revenue laws are being administered by the Secretary."

Subsec. (b)(2)(D). Pub. L. 105–206, §1102(d)(1)(C), substituted "National Taxpayer Advocate" for "Taxpayer Advocate".

Subsec. (c). Pub. L. 105–206, §1102(d)(1)(D), substituted "National Taxpayer Advocate" for "Taxpayer Advocate" wherever appearing.

Subsec. (d)(1). Pub. L. 105–206, §1102(d)(2), which directed amendment of par. (1) by substituting "National Taxpayer Advocate's" for "Taxpayer Advocate's", could not be executed because the words "Taxpayer Advocate's" did not appear.

Subsec. (d)(2). Pub. L. 105–206, §1102(d)(1)(E), substituted "National Taxpayer Advocate" for "Taxpayer Advocate".

Subsec. (e). Pub. L. 105–206, §1102(d)(1)(F), (3), substituted "National Taxpayer Advocate" for "Taxpayer Advocate" in heading and text.

Subsec. (f). Pub. L. 105–206, §1102(d)(1)(G), (3), substituted "National Taxpayer Advocate" for "Taxpayer Advocate" in heading and in two places in text.

1996—Subsec. (a). Pub. L. 104–168, §101(b)(1), substituted "the Office of the Taxpayer Advocate" for "the Office of the Ombudsman" and substituted "Taxpayer Advocate" for "Ombudsman" in two places.

Subsec. (b). Pub. L. 104–168, §102(a)(1), inserted "within a specified time period" after "the Secretary".

Subsec. (b)(2). Pub. L. 104–168, §102(a)(2), inserted "take any action as permitted by law," after "cease any action,".

Subsec. (b)(2)(D). Pub. L. 104–168, §101(b)(1)(B), substituted "Taxpayer Advocate" for "Ombudsman".

Subsec. (c). Pub. L. 104–168, §102(b), reenacted heading without change and amended text generally. Prior to amendment, text read as follows: "Any Taxpayer Assistance Order issued by the Ombudsman under this section may be modified or rescinded only by the Ombudsman, a district director, a service center director, a compliance center director, a regional director of appeals, or any superior of any such person."

Subsecs. (d)(2) to (f). Pub. L. 104–168, §101(b)(1)(B), substituted "Taxpayer Advocate" for "Ombudsman" wherever appearing.

EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by section 101(b)(1) of Pub. L. 104–168 effective July 30, 1996, see section 101(c) of Pub. L. 104–168, set out as a note under section 7802 of this title.

Pub. L. 104–168, title I, §102(c), July 30, 1996, 110 Stat. 1456, provided that: "The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [July 30, 1996]."

EFFECTIVE DATE

Pub. L. 100–647, title VI, §6230(d), Nov. 10, 1988, 102 Stat. 3734, provided that: "The amendments made by this section [enacting this section] shall take effect on January 1, 1989."

REGULATIONS

Pub. L. 100–647, title VI, §6230(c), Nov. 10, 1988, 102 Stat. 3734, provided that: "The Secretary of the Treasury or the Secretary's delegate shall issue such regulations as the Secretary deems necessary within 90 days of the date of the enactment of this Act [Nov. 10, 1988] in order to carry out the purposes of section 7811 of the 1986 Code (as added by this section) and to ensure taxpayers uniform access to administrative procedures."

Subchapter B—Effective Date and Related Provisions

Sec.

7851.

Applicability of revenue laws.

7852.

Other applicable rules.

§7851. Applicability of revenue laws

(a) General rules

Except as otherwise provided in any section of this title—

(1) Subtitle A

(A) Chapters 1, 2, 4,¹ and 6 of this title shall apply only with respect to taxable years beginning after December 31, 1953, and ending after the date of enactment of this title, and with respect to such taxable years, chapters 1 (except sections 143 and 144) and 2, and section 3801, of the Internal Revenue Code of 1939 are hereby repealed.

(B) Chapters 3 and 5 ¹ of this title shall apply with respect to payments and transfers occurring after December 31, 1954, and as to such payments and transfers sections 143 and 144 and chapter 7 of the Internal Revenue Code of 1939 are hereby repealed.

(C) Any provision of subtitle A of this title the applicability of which is stated in terms of a specific date (occurring after December 31, 1953), or in terms of taxable years ending after a specific date (occurring after December 31, 1953), shall apply to taxable years ending after such specific date. Each such provision shall, in the case of a taxable year subject to the Internal Revenue Code of 1939, be deemed to be included in the Internal Revenue Code of 1939, but shall be applicable only to taxable years ending after such specific date. The provisions of the Internal Revenue Code of 1939 superseded by provisions of subtitle A of this title the applicability of which is stated in terms of a specific date (occurring after December 31, 1953) shall be deemed to be included in subtitle A of this title, but shall be applicable only to the period prior to the taking effect of the corresponding provision of subtitle A.

(D) Effective with respect to taxable years ending after March 31, 1954, and subject to tax under chapter 1 of the Internal Revenue Code of 1939—

(i) Sections 13(b)(3), 26(b)(2)(C), 26(h) (1)(C) (including the comma and the word "and" immediately preceding such section), 26(i)(3), 108(k), 207(a)(1)(C), 207(a)(3)(C), and the last sentence of section 362(b)(3) of such Code are hereby repealed; and

(ii) Sections 13(b)(2), 26(b)(2)(B), 26(h) (1)(B), 26(i)(2), 207(a)(1)(B), 207(a)(3)(B), 421(a)(1)(B), and the second sentence of section 362(b)(3) of such Code are hereby amended by striking out "and before April 1, 1954" (and any accompanying punctuation) wherever appearing therein.

(2) Subtitle B

(A) Chapter 11 of this title shall apply with respect to estates of decedents dying after the date of enactment of this title, and with respect to such estates chapter 3 of the Internal Revenue Code of 1939 is hereby repealed.

(B) Chapter 12 of this title shall apply with respect to the calendar year 1955 and all calendar years thereafter, and with respect to such years chapter 4 of the Internal Revenue Code of 1939 is hereby repealed.

(3) Subtitle C

Subtitle C of this title shall apply only with respect to remuneration paid after December 31, 1954, except that chapter 22 of such subtitle shall apply only with respect to remuneration paid after December 31, 1954, which is for services performed after such date. Chapter 9 of the Internal Revenue Code of 1939 is hereby repealed with respect to remuneration paid after December 31, 1954, except that subchapter B of such chapter (and subchapter E of such chapter to the extent it relates to subchapter B) shall remain in force and effect with respect to remuneration paid after December 31, 1954, for services performed on or before such date.

(4) Subtitle D

Subtitle D of this title shall take effect on January 1, 1955. Subtitles B and C of the Internal Revenue Code of 1939 (except chapters 7, 9, 15, 26, and 28, subchapter B of chapter 25, and parts VII and VIII of subchapter A of chapter 27 of such code) are hereby repealed effective January 1, 1955. Provisions having the same effect as section 6416(b)(2)(H),¹ and so much of section 4082(c) ¹ as refers to special motor fuels, shall be considered to be included in the Internal Revenue Code of 1939 effective as of May 1, 1954. Section 2450(a) of the Internal Revenue Code of 1939 (as amended by the Excise Tax Reduction Act of 1954) applies to the period beginning on April 1, 1954, and ending on December 31, 1954.

(5) Subtitle E

Subtitle E shall take effect on January 1, 1955, except that the provisions in section 5411 permitting the use of a brewery under regulations prescribed by the Secretary for the purpose of producing and bottling soft drinks, section 5554, and chapter 53 shall take effect on the day after the date of enactment of this title. Subchapter B of chapter 25, and part VIII of subchapter A of chapter 27, of the Internal Revenue Code of 1939 are hereby repealed effective on the day after the date of enactment of this title. Chapters 15 and 26, and part VII of subchapter A of chapter 27, of the Internal Revenue Code of 1939 are hereby repealed effective January 1, 1955.

(6) Subtitle F

(A) General rule

The provisions of subtitle F shall take effect on the day after the date of enactment of this title and shall be applicable with respect to any tax imposed by this title. The provisions of subtitle F shall apply with respect to any tax imposed by the Internal Revenue Code of 1939 only to the extent provided in subparagraphs (B) and (C) of this paragraph.

(B) Assessment, collection, and refunds

Notwithstanding the provisions of subparagraph (A), and notwithstanding any contrary provision of subchapter A of chapter 63 (relating to assessment), chapter 64 (relating to collection), or chapter 65 (relating to abatements, credits, and refunds) of this title, the provisions of part II of subchapter A of chapter 28 and chapters 35, 36, and 37 (except section 3777) of subtitle D of the Internal Revenue Code of 1939 shall remain in effect until January 1, 1955, and shall also be applicable to the taxes imposed by this title. On and after January 1, 1955, the provisions of subchapter A of chapter 63, chapter 64, and chapter 65 (except section 6405) of this title shall be applicable to all internal revenue taxes (whether imposed by this title or by the Internal Revenue Code of 1939), notwithstanding any contrary provision of part II of subchapter A of chapter 28, or of chapter 35, 36, or 37, of the Internal Revenue Code of 1939. The provisions of section 6405 (relating to reports of refunds and credits) shall be applicable with respect to refunds or credits allowed after the date of enactment of this title, and section 3777 of the Internal Revenue Code of 1939 is hereby repealed with respect to such refunds and credits.

(C) Taxes imposed under the 1939 Code

After the date of enactment of this title, the following provisions of subtitle F shall apply to the taxes imposed by the Internal Revenue Code of 1939, notwithstanding any contrary provisions of such code:

- (i) Chapter 73, relating to bonds.
- (ii) Chapter 74, relating to closing agreements and compromises.
- (iii) Chapter 75, relating to crimes and other offenses, but only insofar as it relates to offenses committed after the date of enactment of this title, and in the case of such offenses, section 6531, relating to periods of limitation on criminal prosecution, shall be applicable. The penalties (other than penalties which may be assessed) provided by the Internal Revenue Code of 1939 shall not apply to offenses, committed after the date of enactment of this title, to which chapter 75 of this title is applicable.
- (iv) Chapter 76, relating to judicial proceedings.
- (v) Chapter 77, relating to miscellaneous provisions, except that section 7502 shall apply only if the mailing occurs after the date of enactment of this title, and section 7503 shall apply only if the last date referred to therein occurs after the date of enactment of this title.
- (vi) Chapter 78, relating to discovery of liability and enforcement of title.

- (vii) Chapter 79, relating to definitions.
- (viii) Chapter 80, relating to application of internal revenue laws, effective date, and related provisions.

(D) Chapter 28 and subtitle D of 1939 Code

Except as otherwise provided in subparagraphs (B) and (C), the provisions of chapter 28 and of subtitle D of the Internal Revenue Code of 1939 shall remain in effect with respect to taxes imposed by the Internal Revenue Code of 1939.

(7) Other provisions

If the effective date of any provision of the Internal Revenue Code of 1986 is not otherwise provided in this section or in any other section of this title, such provision shall take effect on the day after the date of enactment of this title. If the repeal of any provision of the Internal Revenue Code of 1939 is not otherwise provided by this section or by any other section of this title, such provision is hereby repealed effective on the day after the date of enactment of this title.

(b) Effect of repeal of Internal Revenue Code of 1939

(1) Existing rights and liabilities

The repeal of any provision of the Internal Revenue Code of 1939 shall not affect any act done or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause, before such repeal; but all rights and liabilities under such code shall continue, and may be enforced in the same manner, as if such repeal had not been made.

(2) Existing offices

The repeal of any provision of the Internal Revenue Code of 1939 shall not abolish, terminate, or otherwise change—

- (A) any internal revenue district,
- (B) any office, position, board, or committee, or
- (C) the appointment or employment of any officer or employee,

existing immediately preceding the enactment of this title, the continuance of which is not manifestly inconsistent with any provision of this title, but the same shall continue unless and until changed by lawful authority.

(3) Existing delegations of authority

Any delegation of authority made pursuant to the provisions of Reorganization Plan Numbered 26 of 1950 or Reorganization Plan Numbered 1 of 1952, including any redelegation of authority made pursuant to any such delegation of authority, and in effect under the Internal Revenue Code of 1939 immediately preceding the enactment of this title shall, notwithstanding the repeal of such code, remain in effect for purposes of this title, unless distinctly inconsistent or manifestly incompatible with the provisions of this title. The preceding sentence shall not be construed as limiting in any manner the power to amend, modify, or revoke any such delegation or redelegation of authority.

(c) Crimes and forfeitures

All offenses committed, and all penalties or forfeitures incurred, under any provision of law hereby repealed, may be prosecuted and punished in the same manner and with the same effect as if this title had not been enacted.

(d) Periods of limitation

All periods of limitation, whether applicable to civil causes and proceedings, or to the prosecution of offenses, or for the recovery of penalties or forfeitures, hereby repealed shall not be affected thereby, but all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising, or acts done or committed, prior to said repeal, may be commenced and prosecuted within the same time as if this title had not been enacted.

(e) Reference to other provisions

For the purpose of applying the Internal Revenue Code of 1939 or the Internal Revenue Code of 1986 to any period, any reference in either such code to another provision of the Internal Revenue Code of 1939 or the Internal Revenue Code of 1986 which is not then applicable to such period shall be deemed a reference to the corresponding provision of the other code which is then applicable to such period.

(Aug. 16, 1954, ch. 736, 68A Stat. 919; Pub. L. 94–455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 99–514, §2, Oct. 22, 1986, 100 Stat. 2095.)

REFERENCES IN TEXT

Chapter 4 of this title, referred to in subsec. (a)(1)(A), was repealed by Pub. L. 101–508, title XI, §11801(a)(37), Nov. 5, 1990, 104 Stat. 1388–521.

The date of enactment of this title, referred to in subsecs. (a)(1)(A), (5), (6)(A) to (C), (7), (b)(2), (3), is Aug. 16, 1954.

Various provisions of the Internal Revenue Code of 1939, referred to in text and described below, have corresponding provisions appearing in the Internal Revenue Code of 1986 [formerly I.R.C. 1954]. For table of comparisons of the 1939 Code to the 1986 Code, see Table I preceding section 1 of this title. See, also, subsec. (e) of this section for provision that references in the 1986 Code to a provision in the 1939 Code, not then applicable, shall be deemed a reference to the corresponding provision of the 1986 Code, which is then applicable.

Chapter 1 of the Internal Revenue Code of 1939, referred to in subsec. (a)(1)(A), (D), was comprised of sections 1 to 482 of former Title 26, Internal Revenue Code. Sections 1 to 33 were repealed by subsec. (a)(1)(A) of this section, section 34 was repealed by act Feb. 25, 1944, ch. 63, title I, §106(c)(2), 58 Stat. 31, sections 35 to 184 were repealed by subsec. (a)(1)(A) of this section, section 185 was repealed by act Feb. 25, 1944, ch. 63, title I, §107(a), 58 Stat. 31, sections 201 to 263 were repealed by subsec. (a)(1)(A) of this section, section 264 was repealed by act Oct. 21, 1942, ch. 619, title I, §159(e), 56 Stat. 860, sections 265 to 362 were repealed by subsec. (a)(1)(A) of this section, section 363 was repealed by act Oct. 21, 1942, ch. 619, title I, §170(a), 56 Stat. 878, sections 371 to 482 were repealed by subsec. (a)(1)(A) of this section.

Sections 143 and 144 of the Internal Revenue Code of 1939, referred to in subsec. (a)(1)(A), (B), were classified to sections 143 and 144 of former Title 26, Internal Revenue Code.

Chapter 2 of the Internal Revenue Code of 1939, referred to in subsec. (a)(1)(A), was comprised of sections 500 to 784 of former Title 26, Internal Revenue Code. Sections 500 to 511 and 650 to 706 were repealed by subsec. (a)(1)(A) of this section, sections 600 to 605 were repealed by act Nov. 8, 1945, ch. 453, title II, §202, 59 Stat. 574, sections 710 to 736, 740, 742 to 744, 750, 751, 760, 761 and 780 to 784 were repealed by act Nov. 8, 1945, ch. 453, title I, §122(a), 59 Stat. 568, section 741 was repealed by act Oct. 21, 1942, ch. 619, title II, §§224(b), 228(b), 56 Stat. 920, 925, section 752 was repealed by act Oct. 21, 1942, ch. 619, title II, §229(a)(1), 56 Stat. 931, eff. as of Oct. 8, 1940.

Section 3801 of the Internal Revenue Code of 1939, referred to in subsec. (a)(1)(A), was classified to section 3801 of former Title 26, Internal Revenue Code. Section 3801 was repealed by subsec. (a)(1)(A) of this section.

Chapter 5 of this title, referred to in subsec. (a)(1)(B), was repealed by Pub. L. 105–34, title XI, §1131(a), Aug. 5, 1997, 111 Stat. 978.

Chapter 7 of the Internal Revenue Code of 1939, referred to in subsec. (a)(1)(B), (4), was comprised of sections 1250 to 1254 of former Title 26, Internal Revenue Code.

The Internal Revenue Code of 1939, referred to in subsecs. (a)(1)(C), (4), (6)(A) to (C), (C)(iii), (D), (7), (b)(1) to (3), (e), is act Feb. 10, 1939, ch. 2, 53 Stat. 1, as amended. Prior to the enactment of the Internal Revenue Code of 1986 [formerly I.R.C. 1954], the 1939 Code was classified to former Title 26, Internal Revenue Code.

Sections 13(b)(3), 26(b)(2)(C), 26(h)(1)(C), 26(i)(3), 108(k), 207(a)(1)(C), 207(a)(3)(C), and the last sentence of section 362(b)(3), referred to in subsec. (a)(1)(D)(i), were classified to former sections 13(b)(3), 26(b)(2)(C), (h)(1)(C), (i)(3), 108(k), 207(a)(1)(C), (3)(C), and 362(b)(3) of former Title 26, Internal Revenue Code. Sections 13(b)(3), 26(b)(2)(C), (h)(1)(C), (i)(3), 108(k), 207(a)(1)(C), (3)(C), and 362(b)(3) were repealed by subsec. (a)(1)(d)(i) of this section.

Sections 13(b)(2), 26(b)(2)(B), 26(h)(1)(B), 26(i)(2), 207(a)(1)(B), 207(a)(3)(B), 421(a)(1)(B), and the second sentence of section 362(b)(3), referred to in subsec. (a)(1)(D)(ii), were classified to sections 13(b)(2), 26(b)(2)(B), (h)(1)(B), (i)(2), 207(a)(1)(B), (3)(B), 421(a)(1)(B), and 362(b)(3) of former Title 26, Internal Revenue Code.

Chapter 3 of the Internal Revenue Code of 1939, referred to in subsec. (a)(2)(A), was comprised of sections 800 to 951 of former Title 26, Internal Revenue Code.

Chapter 4 of the Internal Revenue Code of 1939, referred to in subsec. (a)(2)(B), was comprised of sections 1000 to 1031 of former Title 26, Internal Revenue Code.

Chapter 9 of the Internal Revenue Code of 1939, referred to in subsec. (a)(3), (4), was comprised of sections 1400 to 1636 of former Title 26, Internal Revenue Code. Subchapters B and E of chapter 9 of the Internal Revenue Code of 1939 were comprised of sections 1500 to 1538, and 1630 to 1636, respectively, of former Title 26.

Subtitles B and C of the Internal Revenue Code of 1939, referred to in subsec. (a)(4), were comprised of chapters 6 to 28, sections 1200 to 3361, and chapters 29 to 33A, sections 3400 to 3540, respectively, of former Title 26, Internal Revenue Code. Sections 1200 to 1207 of former Title 26 were repealed by act [Nov. 8, 1945, ch. 453, title II, §201, 59 Stat. 574](#). Sections 1250 to 1254, 1400 to 1627, 1631 to 1805, 1807 to 2300, 2302 to 2362, 2400 to 2475, 2477 to 2905, 2908 to 3150, 3152, 3153, 3155 to 3195, 3206 to 3212, 3220 to 3301, 3303 to 3335, 3350 to 3409, 3412 to 3451, and 3453 to 3508 of former Title 26, were repealed by subsec. (a)(4) of this section. Sections 1300 and 1301 were repealed by act [June 10, 1952, ch. 390, 66 Stat. 133](#). Section 1630 was repealed by act [Aug. 27, 1949, ch. 517, §4\(b\), 63 Stat. 668](#). Section 1806 was repealed by act [Mar. 11, 1947, ch. 117, §8\(c\), 61 Stat. 13](#). Section 2301 was repealed by act [Mar. 16, 1950, ch. 61, §1, 64 Stat. 20](#). Sections 2380 to 2390, and 3215 to 3217 were repealed by act [Oct. 21, 1942, ch. 619, title VI, §619, 56 Stat. 979](#). Section 2476 was repealed by act [Apr. 30, 1946, ch. 244, title V, §506\(b\), 60 Stat. 157](#). Sections 2906 and 3302 were repealed by act [Feb. 21, 1950, ch. 36, §7, 64 Stat. 8](#). Section 2907 was repealed by act [July 22, 1941, ch. 314, 55 Stat. 602](#). Sections 3151 and 3154 were repealed by act [Aug. 27, 1949, ch. 498, §6, 63 Stat. 626](#). Sections 3200 to 3202 were repealed by act [Mar. 16, 1950, ch. 61, §2, 64 Stat. 20](#). Sections 3340 to 3343 were repealed by act [Apr. 30, 1946, ch. 244, title V, §507\(b\), 60 Stat. 157](#). Section 3411 was repealed by act [Oct. 20, 1951, ch. 521, title IV, §488\(a\), 65 Stat. 536](#). Section 3452 was repealed by act [Sept. 20, 1941, ch. 412, title V, §501, 55 Stat. 706](#). Sections 3520 to 3528 expired by their own terms on Apr. 26, 1941. Section 3540 was repealed by act [Nov. 8, 1945, ch. 453, title III, §301, 59 Stat. 575](#).

Chapter 15 of the Internal Revenue Code of 1939, referred to in subsec. (a)(4), (5), was comprised of sections 2000 to 2199 of former Title 26, Internal Revenue Code. Chapter 15 was repealed by subsec. (a)(5) of this section.

Chapter 26 of the Internal Revenue Code of 1939, referred to in subsec. (a)(4), (5), was comprised of sections 2800 to 3195 of former Title 26, Internal Revenue Code. Sections 2800 to 2905, 2908 to 3150, 3152, 3153, 3155 to 3195 were repealed by subsec. (a)(5) of this section. Section 2906 was repealed by act [Feb. 21, 1950, ch. 36, §7, 64 Stat. 8](#). Section 2907 was repealed by act [July 22, 1941, ch. 314, §3, 55 Stat. 602](#). Sections 3151 and 3154 were repealed by act [Aug. 23, 1949, ch. 498, §6, 63 Stat. 626](#).

Chapter 28 of the Internal Revenue Code of 1939, referred to in subsec. (a)(4), (6)(B), (D), was comprised of sections 3300 to 3361 of former Title 26, Internal Revenue Code. Part II of subchapter A of chapter 27 of the Internal Revenue Code of 1939 was comprised of sections 3310 to 3314 of former Title 26.

Subchapter B of chapter 25 of the Internal Revenue Code of 1939, referred to in subsec. (a)(4), (5), was comprised of sections 2720 to 2734 of former Title 26, Internal Revenue Code. Subchapter B of chapter 25 of the Internal Revenue Code of 1939 was repealed by subsec. (a)(5) of this section.

Parts VII and VIII of subchapter A of chapter 27 of the Internal Revenue Code of 1939, referred to in subsec. (a)(4), (5), were comprised of sections 3250 to 3255 and 3260 to 3266, respectively, of former Title 26, Internal Revenue Code. Parts VII and VIII of subchapter A of chapter 27 of the Internal Revenue Code of 1939 were repealed by subsec. (a)(5) of this section.

Section 6416(b)(2)(H), referred to in subsec. (a)(4), was repealed by [Pub. L. 98–369, div. A, title VII, §735\(c\)\(13\)\(B\), July 18, 1984, 98 Stat. 984](#).

Section 4082, referred to in subsec. (a)(4), was amended generally by [Pub. L. 99–514, title XVII, §1703\(a\), Oct. 22, 1986, 100 Stat. 2775](#), and, as so amended, did not contain a subsec. (c). Subsequently, section 4082 was amended generally by [Pub. L. 103–66, title XIII, §13242\(a\), Aug. 10, 1993, 107 Stat. 517](#), and, as so amended, contains a subsec. (c) relating to regulations. Section 4082 was further amended by [Pub. L. 104–188, title I, §1801\(a\), Aug. 20, 1996, 110 Stat. 1891](#), which added a subsec. (c), relating to exception to dyeing requirements, and redesignated former subsec. (c), relating to regulations, as (d).

Section 2450(a) of the Internal Revenue Code of 1939, referred to in subsec. (a)(4), was classified to section 2450 of former Title 26, Internal Revenue Code. Section 2450 was repealed by subsec. (a)(4) of this section.

The Excise Tax Reduction Act of 1954, referred to in subsec. (a)(4), is act [Mar. 31, 1954, ch. 126, 68 Stat. 37](#).

Subtitle D of the Internal Revenue Code of 1939, referred to in subsec. (a)(6)(B), (D), was comprised of chapters 34 to 38, sections 3600 to 3781 of former Title 26, Internal Revenue Code. Chapters 35, 36, and 37 of subtitle D of the Internal Revenue Code of 1939 were comprised of sections 3640 to 3647, 3650 to 3762, and 3770 to 3781, respectively, of former Title 26.

Section 3777 of the Internal Revenue Code of 1939, referred to in subsec. (a)(6)(B), was classified to section 3777 of former Title 26, Internal Revenue Code. Section 3777 was repealed by subsec. (a)(6)(B) of this section.

Reorganization Plan Numbered 26 of 1950, referred to in subsec. (b)(3), is Reorg. Plan No. 26 of 1950, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, which is set out in the Appendix to Title 5, Government Organization and Employees.

Reorganization Plan Numbered 1 of 1952, referred to in subsec. (b)(3), is Reorg. Plan No. 1 of 1952, eff. Mar. 14, 1952, 17 F.R. 2243, 66 Stat. 823, which is set out in Appendix to Title 5.

AMENDMENTS

1986—Subsecs. (a)(7), (e). Pub. L. 99–514 substituted "Internal Revenue Code of 1986" for "Internal Revenue Code of 1954".

1976—Subsec. (a)(5). Pub. L. 94–455 struck out "or his delegate" after "Secretary".

¹ *See References in Text note below.*

§7852. Other applicable rules

(a) Separability clause

If any provision of this title, or the application thereof to any person or circumstances, is held invalid, the remainder of the title, and the application of such provision to other persons or circumstances, shall not be affected thereby.

(b) Reference in other laws to Internal Revenue Code of 1939

Any reference in any other law of the United States or in any Executive order to any provision of the Internal Revenue Code of 1939 shall, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof, be deemed also to refer to the corresponding provision of this title.

(c) Items not to be twice included in income or deducted therefrom

Except as otherwise distinctly expressed or manifestly intended, the same item (whether of income, deduction, credit, or otherwise) shall not be taken into account both in computing a tax under subtitle A of this title and a tax under chapter 1 or 2 of the Internal Revenue Code of 1939.

(d) Treaty obligations

(1) In general

For purposes of determining the relationship between a provision of a treaty and any law of the United States affecting revenue, neither the treaty nor the law shall have preferential status by reason of its being a treaty or law.

(2) Savings clause for 1954 treaties

No provision of this title (as in effect without regard to any amendment thereto enacted after August 16, 1954) shall apply in any case where its application would be contrary to any treaty obligation of the United States in effect on August 16, 1954.

(e) Privacy Act of 1974

The provisions of subsections (d)(2), (3), and (4), and (g) of section 552a of title 5, United States Code, shall not be applied, directly or indirectly, to the determination of the existence or possible existence of liability (or the

amount thereof) of any person for any tax, penalty, interest, fine, forfeiture, or other imposition or offense to which the provisions of this title apply.

(Aug. 16, 1954, ch. 736, 68A Stat. 922; Pub. L. 94-455, title XII, §1202(g), Oct. 4, 1976, 90 Stat. 1688; Pub. L. 100-647, title I, §1012(aa)(1)(A), Nov. 10, 1988, 102 Stat. 3531.)

REFERENCES IN TEXT

The Internal Revenue Code of 1939, referred to in subsec. (b), is act [Feb. 10, 1939, ch. 2, 53 Stat. 1](#). Prior to the enactment of the Internal Revenue Code of 1986 [formerly I.R.C. 1954], the 1939 Code was classified to former Title 26, Internal Revenue Code. The Internal Revenue Code of 1954 was redesignated The Internal Revenue Code of 1986 by [Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095](#). For table of comparisons of the 1939 Code to the 1986 Code, see Table I preceding section 1 of this title.

Chapters 1 and 2 of the Internal Revenue Code of 1939, referred to in subsec. (c), are chapters 1 and 2 of former Title 26, Internal Revenue Code. For history of such chapters, see References in Text note set out under section 7851 of this title.

The Privacy Act of 1974, referred to in subsec. (e), is [Pub. L. 93-579, Dec. 31, 1974, 88 Stat. 1896](#), as amended, which enacted section 552a of Title 5, Government Organization and Employees, and enacted notes set out under section 552a of Title 5. For complete classification of this Act to the Code, see Short Title note set out under section 552a of Title 5 and Tables.

AMENDMENTS

1988—Subsec. (d). Pub. L. 100-647 amended subsec. (d) generally. Prior to amendment, subsec. (d) read as follows: "No provision of this title shall apply in any case where its application would be contrary to any treaty obligation of the United States in effect on the date of enactment of this title."

1976—Subsec. (e). Pub. L. 94-455 added subsec. (e).

EFFECTIVE DATE OF 1988 AMENDMENT

[Pub. L. 100-647, title I, §1012\(aa\)\(1\)\(B\), Nov. 10, 1988, 102 Stat. 3531](#), provided that: "Section 7852(d)(1) of the 1986 Code, as added by subparagraph (A), shall apply to any taxable period with respect to which the time for assessment of any deficiency has not expired by reason of any law or rule of law before the date of the enactment of this Act [Nov. 10, 1988]."

Amendment by Pub. L. 100-647 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99-514, to which such amendment relates, see section 1019(a) of Pub. L. 100-647, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-455 effective Jan. 1, 1977, see section 1202(i) of Pub. L. 94-455, set out as a note under section 6103 of this title.

APPLICATION OF SUBSEC. (D) TO PUB. L. 87-834

[Pub. L. 87-834, §31, Oct. 16, 1962, 76 Stat. 1069](#), as amended by [Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095](#), provided that: "Section 7852(d) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] (relating to treaty obligations) shall not apply in respect of any amendment made by this Act [see Short Title of 1962 Amendments note set out under section 1 of this title]."

Subchapter C—Provisions Affecting More Than One Subtitle

Sec.

7871.

Indian tribal governments treated as States for certain purposes.

7872.

Treatment of loans with below-market interest rates.

7873.

Income derived by Indians from exercise of fishing rights.

7874.

Rules relating to expatriated entities and their foreign parents.

AMENDMENTS

2004—Pub. L. 108–357, title VIII, §801(b), Oct. 22, 2004, 118 Stat. 1566, added item 7874.

1988—Pub. L. 100–647, title III, §3041(b), Nov. 10, 1988, 102 Stat. 3641, added item 7873.

1984—Pub. L. 98–369, div. A, title I, §172(b), July 18, 1984, 98 Stat. 703, added item 7872.

§7871. Indian tribal governments treated as States for certain purposes

(a) General rule

An Indian tribal government shall be treated as a State—

(1) for purposes of determining whether and in what amount any contribution or transfer to or for the use of such government (or a political subdivision thereof) is deductible under—

(A) section 170 (relating to income tax deduction for charitable, etc., contributions and gifts),

(B) sections 2055 and 2106(a)(2) (relating to estate tax deduction for transfers of public, charitable, and religious uses), or

(C) section 2522 (relating to gift tax deduction for charitable and similar gifts);

(2) subject to subsection (b), for purposes of any exemption from, credit or refund of, or payment with respect to, an excise tax imposed by—

(A) chapter 31 (relating to tax on special fuels),

(B) chapter 32 (relating to manufacturers excise taxes),

(C) subchapter B of chapter 33 (relating to communications excise tax), or

(D) subchapter D of chapter 36 (relating to tax on use of certain highway vehicles);

(3) for purposes of section 164 (relating to deduction for taxes);

(4) subject to subsection (c), for purposes of section 103 (relating to State and local bonds);

(5) for purposes of section 511(a)(2)(B) (relating to the taxation of colleges and universities which are agencies or instrumentalities of governments or their political subdivisions);

(6) for purposes of—

(A) section 105(e) (relating to accident and health plans),

(B) section 403(b)(1)(A)(ii) (relating to the taxation of contributions of certain employers for employee annuities), and

(C) section 454(b)(2) (relating to discount obligations); and

(7) for purposes of—

(A) chapter 41 (relating to tax on excess expenditures to influence legislation), and

(B) subchapter A of chapter 42 (relating to private foundations).

(b) Additional requirements for excise tax exemptions

Paragraph (2) of subsection (a) shall apply with respect to any transaction only if, in addition to any other requirement of this title applicable to similar transactions involving a State or political subdivision thereof, the transaction involves the exercise of an essential governmental function of the Indian tribal government.

(c) Additional requirements for tax-exempt bonds

(1) In general

Subsection (a) of section 103 shall apply to any obligation (not described in paragraph (2)) issued by an Indian tribal government (or subdivision thereof) only if such obligation is part of an issue substantially all of the proceeds of which are to be used in the exercise of any essential governmental function.

(2) No exemption for private activity bonds

Except as provided in paragraph (3), subsection (a) of section 103 shall not apply to any private activity bond (as defined in section 141(a)) issued by an Indian tribal government (or subdivision thereof).

(3) Exception for certain private activity bonds

(A) In general

In the case of an obligation to which this paragraph applies—

- (i) paragraph (2) shall not apply,
- (ii) such obligation shall be treated for purposes of this title as a qualified small issue bond, and
- (iii) section 146 shall not apply.

(B) Obligations to which paragraph applies

This paragraph shall apply to any obligation issued as part of an issue if—

(i) 95 percent or more of the net proceeds of the issue are to be used for the acquisition, construction, reconstruction, or improvement of property which is of a character subject to the allowance for depreciation and which is part of a manufacturing facility (as defined in section 144(a)(12)(C)),

(ii) such issue is issued by an Indian tribal government or a subdivision thereof,

(iii) 95 percent or more of the net proceeds of the issue are to be used to finance property which—

(I) is to be located on land which, throughout the 5-year period ending on the date of issuance of such issue, is part of the qualified Indian lands of the issuer, and

(II) is to be owned and operated by such issuer,

(iv) such obligation would not be a private activity bond without regard to subparagraph (C),

(v) it is reasonably expected (at the time of issuance of the issue) that the employment requirement of subparagraph (D)(i) will be met with respect to the facility to be financed by the net proceeds of the issue, and

(vi) no principal user of such facility will be a person (or group of persons) described in section 144(a)(6)(B).

For purposes of clause (iii), section 150(a)(5) shall apply.

(C) Private activity bond rules to apply

An obligation to which this paragraph applies (other than an obligation described in paragraph (1)) shall be treated for purposes of this title as a private activity bond.

(D) Employment requirements

(i) In general

The employment requirements of this subparagraph are met with respect to a facility financed by the net proceeds of an issue if, as of the close of each calendar year in the testing period, the aggregate face amount of all outstanding tax-exempt private activity bonds issued to provide financing for the establishment which includes such facility is not more than 20 times greater than the aggregate wages (as defined by section 3121(a)) paid during the preceding calendar year to individuals (who are enrolled members of the Indian tribe of the issuer or the spouse of any such member) for services rendered at such establishment.

(ii) Failure to meet requirements

(I) In general

If, as of the close of any calendar year in the testing period, the requirements of this subparagraph are not met with respect to an establishment, section 103 shall cease to apply to interest received or accrued (on all private activity bonds issued to provide financing for the establishment) after the close of such calendar year.

(II) Exception

Subclause (I) shall not apply if the requirements of this subparagraph would be met if the aggregate face amount of all tax-exempt private activity bonds issued to provide financing for

the establishment and outstanding at the close of the 90th day after the close of the calendar ¹ year were substituted in clause (i) for such bonds outstanding at the close of such calendar year.

(iii) Testing period

For purposes of this subparagraph, the term "testing period" means, with respect to an issue, each calendar year which begins more than 2 years after the date of issuance of the issue (or, in the case of a refunding obligation, the date of issuance of the original issue).

(E) Definitions

For purposes of this paragraph—

(i) Qualified Indian lands

The term "qualified Indian lands" means land which is held in trust by the United States for the benefit of an Indian tribe.

(ii) Indian tribe

The term "Indian tribe" means any Indian tribe, band, nation, or other organized group or community which is recognized as eligible for the special programs and services provided by the United States to Indians because of their status as Indians.

(iii) Net proceeds

The term "net proceeds" has the meaning given such term by section 150(a)(3).

(d) Treatment of subdivisions of Indian tribal governments as political subdivisions

For the purposes specified in subsection (a), a subdivision of an Indian tribal government shall be treated as a political subdivision of a State if (and only if) the Secretary determines (after consultation with the Secretary of the Interior) that such subdivision has been delegated the right to exercise one or more of the substantial governmental functions of the Indian tribal government.

(e) Essential governmental function

For purposes of this section, the term "essential governmental function" shall not include any function which is not customarily performed by State and local governments with general taxing powers.

(f) Tribal economic development bonds

(1) Allocation of limitation

(A) In general

The Secretary shall allocate the national tribal economic development bond limitation among the Indian tribal governments in such manner as the Secretary, in consultation with the Secretary of the Interior, determines appropriate.

(B) National limitation

There is a national tribal economic development bond limitation of \$2,000,000,000.

(2) Bonds treated as exempt from tax

In the case of a tribal economic development bond—

(A) notwithstanding subsection (c), such bond shall be treated for purposes of this title in the same manner as if such bond were issued by a State,

(B) the Indian tribal government issuing such bond and any instrumentality of such Indian tribal government shall be treated as a State for purposes of section 141, and

(C) section 146 shall not apply.

(3) Tribal economic development bond

(A) In general

For purposes of this section, the term "tribal economic development bond" means any bond issued by an Indian tribal government—

(i) the interest on which would be exempt from tax under section 103 if issued by a State or local government, and

(ii) which is designated by the Indian tribal government as a tribal economic development bond for purposes of this subsection.

(B) Exceptions

Such term shall not include any bond issued as part of an issue if any portion of the proceeds of such issue are used to finance—

(i) any portion of a building in which class II or class III gaming (as defined in section 4 of the Indian Gaming Regulatory Act) is conducted or housed or any other property actually used in the conduct of such gaming, or

(ii) any facility located outside the Indian reservation (as defined in section 168(j)(6)).

(C) Limitation on amount of bonds designated

The maximum aggregate face amount of bonds which may be designated by any Indian tribal government under subparagraph (A) shall not exceed the amount of national tribal economic development bond limitation allocated to such government under paragraph (1).

(Added Pub. L. 97–473, title II, §202(a), Jan. 14, 1983, 96 Stat. 2608; amended Pub. L. 98–21, title I, §122(c)(6), Apr. 20, 1983, 97 Stat. 87; Pub. L. 98–369, div. A, title IV, §474(r)(41), title X, §1065(b), July 18, 1984, 98 Stat. 847, 1048; Pub. L. 99–514, title I, §§112(b)(4), 123(b)(3), title XIII, §1301(j)(6), (7), title XVIII, §§1878(i), 1899A(65), Oct. 22, 1986, 100 Stat. 2109, 2113, 2658, 2905, 2962; Pub. L. 100–203, title X, §10632(a), (b), Dec. 22, 1987, 101 Stat. 1330–455; Pub. L. 103–66, title XIII, §13222(d), Aug. 10, 1993, 107 Stat. 481; Pub. L. 111–5, div. B, title I, §1402(a), Feb. 17, 2009, 123 Stat. 351.)

REFERENCES IN TEXT

Section 4 of the Indian Gaming Regulatory Act, referred to in subsec. (f)(3)(B)(i), is classified to section 2703 of Title 25, Indians.

AMENDMENTS

2009—Subsec. (f). Pub. L. 111–5 added subsec. (f).

1993—Subsec. (a)(6)(B) to (D). Pub. L. 103–66 redesignated former subpars. (C) and (D) as (B) and (C), respectively, and struck out former subpar. (B) which read as follows: "section 162(e) (relating to appearances, etc., with respect to legislation)".

1987—Subsec. (c)(2). Pub. L. 100–203, §10632(b)(2), substituted "Except as provided in paragraph (3), subsection (a)" for "Subsection (a)".

Subsec. (c)(3). Pub. L. 100–203, §10632(b)(1), added par. (3).

Subsec. (e). Pub. L. 100–203, §10632(a), added subsec. (e).

1986—Subsec. (a)(4). Pub. L. 99–514, §1301(j)(6), substituted "(relating to State and local bonds)" for "(relating to interest on certain governmental obligations)".

Subsec. (a)(6). Pub. L. 99–514, §123(b)(3), redesignated subpars. (C) to (E), as previously redesignated by section 112(b)(4) of Pub. L. 99–514, as (B) to (D), respectively, and struck out previously redesignated subpar. (B), which read as follows: "section 117(b)(2)(A) (relating to scholarships and fellowship grants)".

Pub. L. 99–514, §112(b)(4), redesignated subpars. (B) to (F) as (A) to (E), respectively, and struck out former subpar. (A) which read as follows: "section 24(c)(4) (defining State for purposes of credit for contribution to candidates for public offices)".

Pub. L. 99–514, §1878(i), made technical amendment to directory language of Pub. L. 98–369, §1065(b). See 1984 Amendment note below.

Subsec. (a)(6)(D). Pub. L. 99–514, §1899A(65), substituted "; and" for period at end.

Subsec. (c)(2). Pub. L. 99–514, §1301(j)(7), amended par. (2) generally. Prior to amendment, par. (2) read as follows: "Subsection (a) of section 103 shall not apply to any of the following issued by an Indian tribal government (or subdivision thereof):

"(A) An industrial development bond (as defined in section 103(b)(2)).

"(B) An obligation described in section 103(l)(1)(A) (relating to scholarship bonds).

"(C) A mortgage subsidy bond (as defined in paragraph (1) of section 103A(b) without regard to paragraph (2) thereof)."

1984—Subsec. (a)(6)(A). Pub. L. 98–369, §474(r)(41), substituted "section 24(c)(4)" for "section 41(c)(4)".

Subsec. (a)(6)(B) to (F). Pub. L. 98–369, §1065(b), as amended by Pub. L. 99–514, §1878(i), added subpars. (B), (D), and (F), and redesignated former subpars. (B) and (C) as (C) and (E), respectively.

1983—Subsec. (a)(6). Pub. L. 98–21 redesignated subpars. (B) to (D) as (A) to (C), respectively, and struck out former subpar. (A), which referred to section 37(e)(9)(A) (relating to certain public retirement systems).

EFFECTIVE DATE OF 2009 AMENDMENT

Pub. L. 111–5, div. B, title I, §1402(c), Feb. 17, 2009, 123 Stat. 352, provided that: "The amendment made by subsection (a) [amending this section] shall apply to obligations issued after the date of the enactment of this Act [Feb. 17, 2009]."

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by Pub. L. 103–66 applicable to amounts paid or incurred after Dec. 31, 1993, see section 13222(e) of Pub. L. 103–66 set out as a note under section 162 of this title.

EFFECTIVE DATE OF 1987 AMENDMENT

Pub. L. 100–203, title X, §10632(c), Dec. 22, 1987, 101 Stat. 1330–457, provided that: "The amendments made by this section [amending this section] shall apply to obligations issued after October 13, 1987."

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by section 112(b)(4) of Pub. L. 99–514 applicable to taxable years beginning after Dec. 31, 1986, see section 151(a) of Pub. L. 99–514, set out as a note under section 1 of this title.

Amendment by section 123(b)(3) of Pub. L. 99–514 applicable to taxable years beginning after Dec. 31, 1986, but only in the case of scholarships and fellowships granted after Aug. 16, 1986, see section 151(d) of Pub. L. 99–514, set out as a note under section 1 of this title.

Amendment by section 1301(j)(6), (7) of Pub. L. 99–514 applicable to bonds issued after Aug. 15, 1986, except as otherwise provided, see sections 1311 to 1318 of Pub. L. 99–514, set out as an Effective Date; Transitional Rules note under section 141 of this title.

Amendment by section 1878(i) of Pub. L. 99–514 effective, except as otherwise provided, as if included in the provisions of the Tax Reform Act of 1984, Pub. L. 98–369, div. A, to which such amendment relates, see section 1881 of Pub. L. 99–514, set out as a note under section 48 of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by section 474(r)(41) of Pub. L. 98–369 applicable to taxable years beginning after Dec. 31, 1983, and to carrybacks from such years, see section 475(a) of Pub. L. 98–369, set out as a note under section 21 of this title.

Pub. L. 98–369, div. A, title X, §1065(c), July 18, 1984, 98 Stat. 1048, provided that: "The amendment made by subsection (b) [amending this section] shall apply to taxable years beginning after December 31, 1984."

EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by Pub. L. 98–21 applicable to taxable years beginning after Dec. 31, 1983, except that if an individual's annuity starting date was deferred under section 105(d)(6) of this title as in effect on the day before Apr. 20, 1983, such deferral shall end on the first day of such individual's first taxable year beginning after Dec. 31, 1983, see section 122(d) of Pub. L. 98–21, set out as a note under section 22 of this title.

EFFECTIVE DATE

Pub. L. 97-473, title II, §204, Jan. 14, 1983, 96 Stat. 2611, as amended by Pub. L. 98-369, div. A, title X, §1065(a), July 18, 1984, 98 Stat. 1048; Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: "The amendments made by this title [enacting this section, amending sections 41, 103, 164, 170, 2055, 2106, 2522, 4227, 4484, 6420, 6421, 6424, 6427, and 7701 of this title, and enacting provisions set out as a note under section 1 of this title]—

"(1) insofar as they relate to chapter 1 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] [26 U.S.C. 1 et seq.] (other than section 103 thereof), shall apply to taxable years beginning after December 31, 1982,

"(2) insofar as they relate to section 103 of such Code, shall apply to obligations issued after December 31, 1982,

"(3) insofar as they relate to chapter 11 of such Code [26 U.S.C. 2001 et seq.], shall apply to estates of decedents dying after December 31, 1982,

"(4) insofar as they relate to chapter 12 of such Code [26 U.S.C. 2501 et seq.], shall apply to gifts made after December 31, 1982, and

"(5) insofar as they relate to taxes imposed by subtitle D of such Code [26 U.S.C. 4041 et seq.], shall take effect on January 1, 1983."

SHORT TITLE

For short title of title II of Pub. L. 97-473 as the "Indian Tribal Governmental Tax Status Act of 1982", see Short Title of 1983 Amendments note set out under section 1 of this title.

APPLICABILITY OF CERTAIN AMENDMENTS BY PUB. L. 99-514 IN RELATION TO TREATY OBLIGATIONS OF UNITED STATES

For nonapplication of amendment by section 123(b)(3) of Pub. L. 99-514 to the extent application of such amendment would be contrary to any treaty obligation of the United States in effect on Oct. 22, 1986, see section 1012(aa)(3), (4) of Pub. L. 100-647, set out as a note under section 861 of this title.

PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§1101-1147 and 1171-1177] or title XVIII [§§1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

¹ So in original. Probably should be "calendar".

§7872. Treatment of loans with below-market interest rates

(a) Treatment of gift loans and demand loans

(1) In general

For purposes of this title, in the case of any below-market loan to which this section applies and which is a gift loan or a demand loan, the forgone interest shall be treated as—

- (A) transferred from the lender to the borrower, and
- (B) retransferred by the borrower to the lender as interest.

(2) Time when transfers made

Except as otherwise provided in regulations prescribed by the Secretary, any forgone interest attributable to periods during any calendar year shall be treated as transferred (and retransferred) under paragraph (1) on the last day of such calendar year.

(b) Treatment of other below-market loans

(1) In general

For purposes of this title, in the case of any below-market loan to which this section applies and to which subsection (a)(1) does not apply, the lender shall be treated as having transferred on the date the loan was made (or, if later, on the first day on which this section applies to such loan), and the borrower shall be treated as having received on such date, cash in an amount equal to the excess of—

(A) the amount loaned, over

(B) the present value of all payments which are required to be made under the terms of the loan.

(2) Obligation treated as having original issue discount

For purposes of this title—

(A) In general

Any below-market loan to which paragraph (1) applies shall be treated as having original issue discount in an amount equal to the excess described in paragraph (1).

(B) Amount in addition to other original issue discount

Any original issue discount which a loan is treated as having by reason of subparagraph (A) shall be in addition to any other original issue discount on such loan (determined without regard to subparagraph (A)).

(c) Below-market loans to which section applies

(1) In general

Except as otherwise provided in this subsection and subsection (g), this section shall apply to—

(A) Gifts

Any below-market loan which is a gift loan.

(B) Compensation-related loans

Any below-market loan directly or indirectly between—

(i) an employer and an employee, or

(ii) an independent contractor and a person for whom such independent contractor provides services.

(C) Corporation-shareholder loans

Any below-market loan directly or indirectly between a corporation and any shareholder of such corporation.

(D) Tax avoidance loans

Any below-market loan 1 of the principal purposes of the interest arrangements of which is the avoidance of any Federal tax.

(E) Other below-market loans

To the extent provided in regulations, any below-market loan which is not described in subparagraph (A), (B), (C), or (F) if the interest arrangements of such loan have a significant effect on any Federal tax liability of the lender or the borrower.

(F) Loans to qualified continuing care facilities

Any loan to any qualified continuing care facility pursuant to a continuing care contract.

(2) \$10,000 de minimis exception for gift loans between individuals

(A) In general

In the case of any gift loan directly between individuals, this section shall not apply to any day on which the aggregate outstanding amount of loans between such individuals does not exceed \$10,000.

(B) De minimis exception not to apply to loans attributable to acquisition of income-producing assets

Subparagraph (A) shall not apply to any gift loan directly attributable to the purchase or carrying of income-producing assets.

(C) Cross reference

For limitation on amount treated as interest where loans do not exceed \$100,000, see subsection (d)(1).

(3) \$10,000 de minimis exception for compensation-related and corporate-shareholder loans

(A) In general

In the case of any loan described in subparagraph (B) or (C) of paragraph (1), this section shall not apply to any day on which the aggregate outstanding amount of loans between the borrower and lender does not exceed \$10,000.

(B) Exception not to apply where 1 of principal purposes is tax avoidance

Subparagraph (A) shall not apply to any loan the interest arrangements of which have as 1 of their principal purposes the avoidance of any Federal tax.

(d) Special rules for gift loans

(1) Limitation on interest accrual for purposes of income taxes where loans do not exceed \$100,000

(A) In general

For purposes of subtitle A, in the case of a gift loan directly between individuals, the amount treated as retransferred by the borrower to the lender as of the close of any year shall not exceed the borrower's net investment income for such year.

(B) Limitation not to apply where 1 of principal purposes is tax avoidance

Subparagraph (A) shall not apply to any loan the interest arrangements of which have as 1 of their principal purposes the avoidance of any Federal tax.

(C) Special rule where more than 1 gift loan outstanding

For purposes of subparagraph (A), in any case in which a borrower has outstanding more than 1 gift loan, the net investment income of such borrower shall be allocated among such loans in proportion to the respective amounts which would be treated as retransferred by the borrower without regard to this paragraph.

(D) Limitation not to apply where aggregate amount of loans exceed \$100,000

This paragraph shall not apply to any loan made by a lender to a borrower for any day on which the aggregate outstanding amount of loans between the borrower and lender exceeds \$100,000.

(E) Net investment income

For purposes of this paragraph—

(i) In general

The term "net investment income" has the meaning given such term by section 163(d)(4).

(ii) De minimis rule

If the net investment income of any borrower for any year does not exceed \$1,000, the net investment income of such borrower for such year shall be treated as zero.

(iii) Additional amounts treated as interest

In determining the net investment income of a person for any year, any amount which would be included in the gross income of such person for such year by reason of section 1272 if such section applied to all deferred payment obligations shall be treated as interest received by such person for such year.

(iv) Deferred payment obligations

The term "deferred payment obligation" includes any market discount bond, short-term obligation, United States savings bond, annuity, or similar obligation.

(2) Special rule for gift tax

In the case of any gift loan which is a term loan, subsection (b)(1) (and not subsection (a)) shall apply for purposes of chapter 12.

(e) Definitions of below-market loan and forgone interest

For purposes of this section—

(1) Below-market loan

The term "below-market loan" means any loan if—

(A) in the case of a demand loan, interest is payable on the loan at a rate less than the applicable Federal rate, or

(B) in the case of a term loan, the amount loaned exceeds the present value of all payments due under the loan.

(2) Forgone interest

The term "forgone interest" means, with respect to any period during which the loan is outstanding, the excess of—

(A) the amount of interest which would have been payable on the loan for the period if interest accrued on the loan at the applicable Federal rate and were payable annually on the day referred to in subsection (a)(2), over

(B) any interest payable on the loan properly allocable to such period.

(f) Other definitions and special rules

For purposes of this section—

(1) Present value

The present value of any payment shall be determined in the manner provided by regulations prescribed by the Secretary—

(A) as of the date of the loan, and

(B) by using a discount rate equal to the applicable Federal rate.

(2) Applicable Federal rate

(A) Term loans

In the case of any term loan, the applicable Federal rate shall be the applicable Federal rate in effect under section 1274(d) (as of the day on which the loan was made), compounded semiannually.

(B) Demand loans

In the case of a demand loan, the applicable Federal rate shall be the Federal short-term rate in effect under section 1274(d) for the period for which the amount of forgone interest is being determined, compounded semiannually.

(3) Gift loan

The term "gift loan" means any below-market loan where the forgoing of interest is in the nature of a gift.

(4) Amount loaned

The term "amount loaned" means the amount received by the borrower.

(5) Demand loan

The term "demand loan" means any loan which is payable in full at any time on the demand of the lender. Such term also includes (for purposes other than determining the applicable Federal rate under paragraph (2)) any loan if the benefits of the interest arrangements of such loan are not transferable and are conditioned on the future performance of substantial services by an individual. To the extent provided in regulations, such term also includes any loan with an indefinite maturity.

(6) Term loan

The term "term loan" means any loan which is not a demand loan.

(7) Husband and wife treated as 1 person

A husband and wife shall be treated as 1 person.

(8) Loans to which section 483, 643(i), or 1274 applies

This section shall not apply to any loan to which section 483, 643(i), or 1274 applies.

(9) No withholding

No amount shall be withheld under chapter 24 with respect to—

- (A) any amount treated as transferred or retransferred under subsection (a), and
- (B) any amount treated as received under subsection (b).

(10) Special rule for term loans

If this section applies to any term loan on any day, this section shall continue to apply to such loan notwithstanding paragraphs (2) and (3) of subsection (c). In the case of a gift loan, the preceding sentence shall only apply for purposes of chapter 12.

(11) Time for determining rate applicable to employee relocation loans

(A) In general

In the case of any term loan made by an employer to an employee the proceeds of which are used by the employee to purchase a principal residence (within the meaning of section 121), the determination of the applicable Federal rate shall be made as of the date the written contract to purchase such residence was entered into.

(B) Paragraph only to apply to cases to which section 217 applies

Subparagraph (A) shall only apply to the purchase of a principal residence in connection with the commencement of work by an employee or a change in the principal place of work of an employee to which section 217 applies.

(g) Exception for certain loans to qualified continuing care facilities

(1) In general

This section shall not apply for any calendar year to any below-market loan made by a lender to a qualified continuing care facility pursuant to a continuing care contract if the lender (or the lender's spouse) attains age 65 before the close of such year.

(2) \$90,000 limit

Paragraph (1) shall apply only to the extent that the aggregate outstanding amount of any loan to which such paragraph applies (determined without regard to this paragraph), when added to the aggregate outstanding amount of all other previous loans between the lender (or the lender's spouse) and any qualified continuing care facility to which paragraph (1) applies, does not exceed \$90,000.

(3) Continuing care contract

For purposes of this section, the term "continuing care contract" means a written contract between an individual and a qualified continuing care facility under which—

- (A) the individual or individual's spouse may use a qualified continuing care facility for their life or lives,
- (B) the individual or individual's spouse—
 - (i) will first—
 - (I) reside in a separate, independent living unit with additional facilities outside such unit for the providing of meals and other personal care, and
 - (II) not require long-term nursing care, and
 - (ii) then will be provided long-term and skilled nursing care as the health of such individual or individual's spouse requires, and
- (C) no additional substantial payment is required if such individual or individual's spouse requires increased personal care services or long-term and skilled nursing care.

(4) Qualified continuing care facility

(A) In general

For purposes of this section, the term "qualified continuing care facility" means 1 or more facilities—

- (i) which are designed to provide services under continuing care contracts, and
- (ii) substantially all of the residents of which are covered by continuing care contracts.

(B) Substantially all facilities must be owned or operated by borrower

A facility shall not be treated as a qualified continuing care facility unless substantially all facilities which are used to provide services which are required to be provided under a continuing care contract are owned or operated by the borrower.

(C) Nursing homes excluded

The term "qualified continuing care facility" shall not include any facility which is of a type which is traditionally considered a nursing home.

(5) Adjustment of limit for inflation

(A) In general

In the case of any loan made during any calendar year after 1986 to which paragraph (1) applies, the dollar amount in paragraph (2) shall be increased by the inflation adjustment for such calendar year. Any increase under the preceding sentence shall be rounded to the nearest multiple of \$100 (or, if such increase is a multiple of \$50, such increase shall be increased to the nearest multiple of \$100).

(B) Inflation adjustment

For purposes of subparagraph (A), the inflation adjustment for any calendar year is the percentage (if any) by which—

- (i) the CPI for the preceding calendar year exceeds
- (ii) the CPI for calendar year 1985.

For purposes of the preceding sentence, the CPI for any calendar year is the average of the Consumer Price Index as of the close of the 12-month period ending on September 30 of such calendar year.

(6) Suspension of application

Paragraph (1) shall not apply for any calendar year to which subsection (h) applies.

(h) Exception for loans to qualified continuing care facilities

(1) In general

This section shall not apply for any calendar year to any below-market loan owed by a facility which on the last day of such year is a qualified continuing care facility, if such loan was made pursuant to a continuing care contract and if the lender (or the lender's spouse) attains age 62 before the close of such year.

(2) Continuing care contract

For purposes of this section, the term "continuing care contract" means a written contract between an individual and a qualified continuing care facility under which—

(A) the individual or individual's spouse may use a qualified continuing care facility for their life or lives,

(B) the individual or individual's spouse will be provided with housing, as appropriate for the health of such individual or individual's spouse—

(i) in an independent living unit (which has additional available facilities outside such unit for the provision of meals and other personal care), and

(ii) in an assisted living facility or a nursing facility, as is available in the continuing care facility, and

(C) the individual or individual's spouse will be provided assisted living or nursing care as the health of such individual or individual's spouse requires, and as is available in the continuing care facility.

The Secretary shall issue guidance which limits such term to contracts which provide only facilities, care, and services described in this paragraph.

(3) Qualified continuing care facility

(A) In general

For purposes of this section, the term "qualified continuing care facility" means 1 or more facilities—

- (i) which are designed to provide services under continuing care contracts,
- (ii) which include an independent living unit, plus an assisted living or nursing facility, or both,
- and
- (iii) substantially all of the independent living unit residents of which are covered by continuing care contracts.

(B) Nursing homes excluded

The term "qualified continuing care facility" shall not include any facility which is of a type which is traditionally considered a nursing home.

(i) Regulations

(1) In general

The Secretary shall prescribe such regulations as may be necessary or appropriate to carry out the purposes of this section, including—

(A) regulations providing that where, by reason of varying rates of interest, conditional interest payments, waivers of interest, disposition of the lender's or borrower's interest in the loan, or other circumstances, the provisions of this section do not carry out the purposes of this section, adjustments to the provisions of this section will be made to the extent necessary to carry out the purposes of this section,

(B) regulations for the purpose of assuring that the positions of the borrower and lender are consistent as to the application (or nonapplication) of this section, and

(C) regulations exempting from the application of this section any class of transactions the interest arrangements of which have no significant effect on any Federal tax liability of the lender or the borrower.

(2) Estate tax coordination

Under regulations prescribed by the Secretary, any loan which is made with donative intent and which is a term loan shall be taken into account for purposes of chapter 11 in a manner consistent with the provisions of subsection (b).

(Added Pub. L. 98–369, div. A, title I, §172(a), July 18, 1984, 98 Stat. 699; amended Pub. L. 99–121, title II, §§201, 202, Oct. 11, 1985, 99 Stat. 511–513; Pub. L. 99–514, title V, §511(d)(1), title XVIII, §§1812(b)(2)–(4), 1854(c)(2)(B), Oct. 22, 1986, 100 Stat. 2248, 2834, 2879; Pub. L. 100–647, title I, §§1005(c)(15), 1018(u)(48), Nov. 10, 1988, 102 Stat. 3393, 3593; Pub. L. 104–188, title I, §§1602(b)(7), 1704(t)(58), 1906(c)(2), Aug. 20, 1996, 110 Stat. 1834, 1890, 1916; Pub. L. 105–34, title III, §312(d)(1), Aug. 5, 1997, 111 Stat. 839; Pub. L. 105–206, title VI, §6023(30), July 22, 1998, 112 Stat. 826; Pub. L. 106–554, §1(a)(7) [title III, §319(30)], Dec. 21, 2000, 114 Stat. 2763, 2763A–648; Pub. L. 109–222, title II, §209(a), (b)(1), May 17, 2006, 120 Stat. 351, 352; Pub. L. 109–432, div. A, title IV, §425(a), Dec. 20, 2006, 120 Stat. 2974.)

AMENDMENTS

2006—Subsec. (g)(6). Pub. L. 109–222, §209(b)(1), added par. (6).

Subsec. (h). Pub. L. 109–222, §209(a), added subsec. (h). Former subsec. (h) redesignated (i).

Subsec. (h)(4). Pub. L. 109–432 struck out heading and text of par. (4). Text read as follows: "This subsection shall not apply to any calendar year after 2010."

Subsec. (i). Pub. L. 109–222, §209(a), redesignated subsec. (h) as (i).

2000—Subsec. (f)(3). Pub. L. 106–554 substituted "forgoing" for "foregoing".

1998—Subsec. (f)(2)(B). Pub. L. 105–206 substituted "forgone" for "foregone".

1997—Subsec. (f)(11)(A). Pub. L. 105–34 substituted "section 121" for "section 1034".

1996—Subsec. (a)(1), (2). Pub. L. 104–188, §1704(t)(58)(A), substituted "forgone" for "foregone".

Subsec. (e). Pub. L. 104–188, §1704(t)(58)(B), substituted "forgone" for "foregone" in heading.

Subsec. (e)(2). Pub. L. 104–188, §1704(t)(58), substituted "Forgone" for "Foregone" in heading and "forgone" for "foregone" in introductory provisions of text.

Subsec. (f)(8). Pub. L. 104–188, §1906(c)(2), inserted ", 643(i)," before "or 1274" in heading and text.

Subsec. (f)(12). Pub. L. 104–188, §1602(b)(7), struck out par. (12) which read as follows: "Special rule for certain employer security loans.—This section shall not apply to any loan between a corporation (or any member of the controlled group of corporations which includes such corporation) and an employee stock ownership plan described in section 4975(e)(7) to the extent that the interest rate on such loan is equal to the interest rate paid on a related securities acquisition loan (as described in section 133(b)) to such corporation."

1988—Subsec. (d)(1)(E)(i). Pub. L. 100–647, §1005(c)(15), directed substitution of "section 163(d)(4)" for "section 163(d)(3)", which substitution had been previously made by Pub. L. 99–514, §511(d)(1).

Subsec. (f)(11), (12). Pub. L. 100–647, §1018(u)(48), redesignated former par. (11), Pub. L. 99–514, relating to special rule for certain employer security loans, as (12).

1986—Subsec. (d)(1)(E)(i). Pub. L. 99–514, §511(d)(1), substituted "section 163(d)(4)" for "section 163(d)(3)".

Subsec. (f)(2)(B). Pub. L. 99–514, §1812(b)(4), inserted ", compounded semiannually" before the period at end.

Subsec. (f)(5). Pub. L. 99–514, §1812(b)(3), amended par. (5) generally. Prior to amendment, par. (5) read as follows: "The term 'demand loan' means any loan which is payable in full at any time on the demand of the lender. Such term also includes (for purposes other than determining the applicable Federal rate under paragraph (2)) any loan which is not transferable and the benefits of the interest arrangements of which is conditioned on the future performance of substantial services by an individual."

Subsec. (f)(9). Pub. L. 99–514, §1812(b)(2), amended par. (9) generally, inserting the subpar. (A) designation and adding subpar. (B).

Subsec. (f)(11). Pub. L. 99–514, §1854(c)(2)(B), added par. (11) relating to special rule for certain employer security loans.

1985—Subsec. (c)(1). Pub. L. 99–121, §201(c)(1), inserted "and subsection (g)" after "this subsection" in provisions preceding subpar. (A).

Subsec. (c)(1)(E). Pub. L. 99–121, §201(c)(2), substituted "(C), or (F)" for "or (C)".

Subsec. (c)(1)(F). Pub. L. 99–121, §201(b), added subpar. (f).

Subsec. (f)(11). Pub. L. 99–121, §202, added par. (11) relating to time for determining rate applicable to employee relocation loans.

Subsecs. (g), (h). Pub. L. 99–121, §201(a), added subsec. (g) and redesignated former subsec. (g) as (h).

EFFECTIVE DATE OF 2006 AMENDMENT

Pub. L. 109–432, div. A, title IV, §425(b), Dec. 20, 2006, 120 Stat. 2974, provided that: "The amendment made by this section [amending this section] shall take effect as if included in section 209 of the Tax Increase Prevention and Reconciliation Act of 2005 [Pub. L. 109–222]."

Amendment by Pub. L. 109–222 applicable to calendar years beginning after Dec. 31, 2005, with respect to loans made before, on, or after such date, see section 209(c) of Pub. L. 109–222, set out as a note under section 142 of this title.

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105–34 applicable to sales and exchanges after May 6, 1997, with certain exceptions, see section 312(d) of Pub. L. 105–34, set out as a note under section 121 of this title.

EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by section 1602(b)(7) of Pub. L. 104–188 applicable to loans made after Aug. 20, 1996, with exception and provisions relating to certain refinancings, see section 1602(c) of Pub. L. 104–188, set out as an Effective Date of Repeal note under former section 133 of this title.

Amendment by section 1906(c)(2) of Pub. L. 104–188 applicable to loans of cash or marketable securities made after Sept. 19, 1995, see section 1906(d)(3) of Pub. L. 104–188, set out as a note under section 643 of this title.

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100–647 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99–514, to which such amendment relates, see section 1019(a) of Pub. L. 100–647, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by section 511(d)(1) of Pub. L. 99–514 applicable to taxable years beginning after Dec. 31, 1986, see section 511(e) of Pub. L. 99–514, set out as a note under section 163 of this title.

Amendment by sections 1812(b)(2)–(4) and 1854(c)(2)(B) of Pub. L. 99–514 effective, except as otherwise provided, as if included in the provisions of the Tax Reform Act of 1984, Pub. L. 98–369, div. A, to which such amendment relates, see section 1881 of Pub. L. 99–514, set out as a note under section 48 of this title.

EFFECTIVE DATE OF 1985 AMENDMENT

Pub. L. 99–121, title II, §204(a), (b), Oct. 11, 1985, 99 Stat. 514, as amended by Pub. L. 99–514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

"(a) Section 201.—

"(1) In general.—The amendments made by section 201 [amending this section] shall apply with respect to loans made after the date of enactment of this Act [Oct. 11, 1985].

"(2) Section 7872 not to apply to certain loans.—Section 7872 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] shall not apply to loans made on or before the date of the enactment of this Act [Oct. 11, 1985] to any qualified continuing care facility pursuant to a continuing care contract. For purposes of this paragraph, the terms 'qualified continuing care facility' and 'continuing care contract' have the meanings given such terms by section 7872(g) of such Code (as added by section 201).

"(b) Section 202.—The amendment made by section 202 [amending this section] shall apply to contracts entered into after June 30, 1985, in taxable years ending after such date."

EFFECTIVE DATE

Pub. L. 98–369, div. A, title I, §172(c), July 18, 1984, 98 Stat. 703, as amended by Pub. L. 99–514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

"(1) In general.—Except as provided in paragraph (2), the amendments made by this section [enacting this section] shall apply to—

"(A) term loans made after June 6, 1984, and

"(B) demand loans outstanding after June 6, 1984.

"(2) Exception for demand loans outstanding on June 6, 1984, and repaid within 60 days after date of enactment.—The amendments made by this section shall not apply to any demand loan which—

"(A) was outstanding on June 6, 1984, and

"(B) was repaid before the date 60 days after the date of the enactment of this Act [July 18, 1984].

"(3) Exception for certain existing loans to continuing care facilities.—Nothing in this subsection shall be construed to apply the amendments made by this section to any loan made before June 6, 1984, to a continuing care facility by a resident of such facility which is contingent on continued residence at such facility.

"(4) Applicable federal rate for periods before January 1, 1985.—For periods before January 1, 1985, the applicable Federal rate under paragraph (2) of section 7872(f) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954], as added by this section, shall be 10 percent, compounded semiannually.

"(5) Treatment of renegotiations, etc.—For purposes of this subsection, any loan renegotiated, extended, or revised after June 6, 1984, shall be treated as a loan made after such date.

"(6) Definition of term and demand loans.—For purposes of this subsection, the terms 'demand loan' and 'term loan' have the respective meanings given such terms by paragraphs (5) and (6) of section 7872(f) of the Internal Revenue Code of 1986, as added by this section, but the second sentence of such paragraph (5) shall not apply."

PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§1101–1147 and 1171–1177] or title XVIII [§§1800–1899A] of Pub. L. 99–514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99–514, as amended, set out as a note under section 401 of this title.

CERTAIN ISRAEL OR POLISH BONDS NOT SUBJECT TO RULES RELATING TO BELOW-MARKET LOANS

Pub. L. 99–514, title XVIII, §1812(b)(5), Oct. 22, 1986, 100 Stat. 2834, as amended by Pub. L. 101–179, title III, §307(a), Nov. 28, 1989, 103 Stat. 1314, provided that: "Section 7872 of the Internal Revenue Code of 1954 [now 1986] (relating to treatment of loans with below-market interest rates) shall not apply to any obligation issued by Israel or Poland if—

"(A) the obligation is payable in United States dollars, and

"(B) the obligation bears interest at an annual rate of not less than 4 percent."

[Pub. L. 101–179, title III, §307(b), Nov. 28, 1989, 103 Stat. 1314, provided that: "The amendments made by this section [amending section 1812(b)(5) of Pub. L. 99–514, set out above] shall apply to obligations issued after the date of the enactment of this Act [Nov. 28, 1989]."]

§7873. Income derived by Indians from exercise of fishing rights

(a) In general

(1) Income and self-employment taxes

No tax shall be imposed by subtitle A on income derived—

(A) by a member of an Indian tribe directly or through a qualified Indian entity, or

(B) by a qualified Indian entity,

from a fishing rights-related activity of such tribe.

(2) Employment taxes

No tax shall be imposed by subtitle C on remuneration paid for services performed in a fishing rights-related activity of an Indian tribe by a member of such tribe for another member of such tribe or for a qualified Indian entity.

(b) Definitions

For purposes of this section—

(1) Fishing rights-related activity

The term "fishing rights-related activity" means, with respect to an Indian tribe, any activity directly related to harvesting, processing, or transporting fish harvested in the exercise of a recognized fishing right of such tribe or to selling such fish but only if substantially all of such harvesting was performed by members of such tribe.

(2) Recognized fishing rights

The term "recognized fishing rights" means, with respect to an Indian tribe, fishing rights secured as of March 17, 1988, by a treaty between such tribe and the United States or by an Executive order or an Act of Congress.

(3) Qualified Indian entity

(A) In general

The term "qualified Indian entity" means, with respect to an Indian tribe, any entity if—

- (i) such entity is engaged in a fishing rights-related activity of such tribe,
- (ii) all of the equity interests in the entity are owned by qualified Indian tribes, members of such tribes, or their spouses,
- (iii) except as provided in regulations, in the case of an entity which engages to any extent in any substantial processing or transporting of fish, 90 percent or more of the annual gross receipts of the entity is derived from fishing rights-related activities of one or more qualified Indian tribes each of which owns at least 10 percent of the equity interests in the entity, and
- (iv) substantially all of the management functions of the entity are performed by members of qualified Indian tribes.

For purposes of clause (iii), equity interests owned by a member (or the spouse of a member) of a qualified Indian tribe shall be treated as owned by the tribe.

(B) Qualified indian tribe

For purposes of subparagraph (A), an Indian tribe is a qualified Indian tribe with respect to an entity if such entity is engaged in a fishing rights-related activity of such tribe.

(c) Special rules

(1) Distributions from qualified Indian entity

For purposes of this section, any distribution with respect to an equity interest in a qualified Indian entity of an Indian tribe to a member of such tribe shall be treated as derived by such member from a fishing rights-related activity of such tribe to the extent such distribution is attributable to income derived by such entity from a fishing rights-related activity of such tribe.

(2) De minimis unrelated amounts may be excluded

If, but for this paragraph, all but a de minimis amount—

(A) derived by a qualified Indian tribal entity, or by an individual through such an entity, is entitled to the benefits of paragraph (1) of subsection (a), or

(B) paid to an individual for services is entitled to the benefits of paragraph (2) of subsection (a),

then the entire amount shall be entitled to the benefits of such paragraph.

(Added Pub. L. 100–647, title III, §3041(a), Nov. 10, 1988, 102 Stat. 3640.)

EFFECTIVE DATE

Pub. L. 100–647, title III, §3044, Nov. 10, 1988, 102 Stat. 3642, provided that:

"(a) Effective Date.—The amendments made by this subtitle [subtitle E (§§3041–3044) of title III of Pub. L. 100–647, enacting this section and amending sections 1402 and 3121 of this title, section 71 of Title 25, Indians, and sections 409 and 411 of Title 42, The Public Health and Welfare] shall apply to all periods beginning before, on, or after the date of the enactment of this Act [Nov. 10, 1988].

"(b) No Inference Created.—Nothing in the amendments made by this subtitle shall create any inference as to the existence or non-existence or scope of any exemption from tax for income derived from fishing rights secured as of March 17, 1988, by any treaty, law, or Executive Order."

§7874. Rules relating to expatriated entities and their foreign parents

(a) Tax on inversion gain of expatriated entities

(1) In general

The taxable income of an expatriated entity for any taxable year which includes any portion of the applicable period shall in no event be less than the inversion gain of the entity for the taxable year.

(2) Expatriated entity

For purposes of this subsection—

(A) In general

The term "expatriated entity" means—

- (i) the domestic corporation or partnership referred to in subparagraph (B)(i) with respect to which a foreign corporation is a surrogate foreign corporation, and
- (ii) any United States person who is related (within the meaning of section 267(b) or 707(b)(1)) to a domestic corporation or partnership described in clause (i).

(B) Surrogate foreign corporation

A foreign corporation shall be treated as a surrogate foreign corporation if, pursuant to a plan (or a series of related transactions)—

- (i) the entity completes after March 4, 2003, the direct or indirect acquisition of substantially all of the properties held directly or indirectly by a domestic corporation or substantially all of the properties constituting a trade or business of a domestic partnership,

- (ii) after the acquisition at least 60 percent of the stock (by vote or value) of the entity is held—

(I) in the case of an acquisition with respect to a domestic corporation, by former shareholders of the domestic corporation by reason of holding stock in the domestic corporation, or

(II) in the case of an acquisition with respect to a domestic partnership, by former partners of the domestic partnership by reason of holding a capital or profits interest in the domestic partnership, and

- (iii) after the acquisition the expanded affiliated group which includes the entity does not have substantial business activities in the foreign country in which, or under the law of which, the entity is created or organized, when compared to the total business activities of such expanded affiliated group.

An entity otherwise described in clause (i) with respect to any domestic corporation or partnership trade or business shall be treated as not so described if, on or before March 4, 2003, such entity acquired directly or indirectly more than half of the properties held directly or indirectly by such corporation or more than half of the properties constituting such partnership trade or business, as the case may be.

(3) Coordination with subsection (b)

A corporation which is treated as a domestic corporation under subsection (b) shall not be treated as a surrogate foreign corporation for purposes of paragraph (2)(A).

(b) Inverted corporations treated as domestic corporations

Notwithstanding section 7701(a)(4), a foreign corporation shall be treated for purposes of this title as a domestic corporation if such corporation would be a surrogate foreign corporation if subsection (a)(2) were applied by substituting "80 percent" for "60 percent".

(c) Definitions and special rules

(1) Expanded affiliated group

The term "expanded affiliated group" means an affiliated group as defined in section 1504(a) but without regard to section 1504(b)(3), except that section 1504(a) shall be applied by substituting "more than 50 percent" for "at least 80 percent" each place it appears.

(2) Certain stock disregarded

There shall not be taken into account in determining ownership under subsection (a)(2)(B)(ii)—

(A) stock held by members of the expanded affiliated group which includes the foreign corporation, or

(B) stock of such foreign corporation which is sold in a public offering related to the acquisition described in subsection (a)(2)(B)(i).

(3) Plan deemed in certain cases

If a foreign corporation acquires directly or indirectly substantially all of the properties of a domestic corporation or partnership during the 4-year period beginning on the date which is 2 years before the

ownership requirements of subsection (a)(2)(B)(ii) are met, such actions shall be treated as pursuant to a plan.

(4) Certain transfers disregarded

The transfer of properties or liabilities (including by contribution or distribution) shall be disregarded if such transfers are part of a plan a principal purpose of which is to avoid the purposes of this section.

(5) Special rule for related partnerships

For purposes of applying subsection (a)(2)(B)(ii) to the acquisition of a trade or business of a domestic partnership, except as provided in regulations, all partnerships which are under common control (within the meaning of section 482) shall be treated as 1 partnership.

(6) Regulations

The Secretary shall prescribe such regulations as may be appropriate to determine whether a corporation is a surrogate foreign corporation, including regulations—

- (A) to treat warrants, options, contracts to acquire stock, convertible debt interests, and other similar interests as stock, and
- (B) to treat stock as not stock.

(d) Other definitions

For purposes of this section—

(1) Applicable period

The term "applicable period" means the period—

- (A) beginning on the first date properties are acquired as part of the acquisition described in subsection (a)(2)(B)(i), and
- (B) ending on the date which is 10 years after the last date properties are acquired as part of such acquisition.

(2) Inversion gain

The term "inversion gain" means the income or gain recognized by reason of the transfer during the applicable period of stock or other properties by an expatriated entity, and any income received or accrued during the applicable period by reason of a license of any property by an expatriated entity—

- (A) as part of the acquisition described in subsection (a)(2)(B)(i), or
- (B) after such acquisition if the transfer or license is to a foreign related person.

Subparagraph (B) shall not apply to property described in section 1221(a)(1) in the hands of the expatriated entity.

(3) Foreign related person

The term "foreign related person" means, with respect to any expatriated entity, a foreign person which—

- (A) is related (within the meaning of section 267(b) or 707(b)(1)) to such entity, or
- (B) is under the same common control (within the meaning of section 482) as such entity.

(e) Special rules

(1) Credits not allowed against tax on inversion gain

Credits (other than the credit allowed by section 901) shall be allowed against the tax imposed by this chapter on an expatriated entity for any taxable year described in subsection (a) only to the extent such tax exceeds the product of—

- (A) the amount of the inversion gain for the taxable year, and
- (B) the highest rate of tax specified in section 11(b)(1).

For purposes of determining the credit allowed by section 901, inversion gain shall be treated as from sources within the United States.

(2) Special rules for partnerships

In the case of an expatriated entity which is a partnership—

- (A) subsection (a)(1) shall apply at the partner rather than the partnership level,
- (B) the inversion gain of any partner for any taxable year shall be equal to the sum of—

(i) the partner's distributive share of inversion gain of the partnership for such taxable year, plus
(ii) gain recognized for the taxable year by the partner by reason of the transfer during the applicable period of any partnership interest of the partner in such partnership to the surrogate foreign corporation, and

(C) the highest rate of tax specified in the rate schedule applicable to the partner under this chapter shall be substituted for the rate of tax referred to in paragraph (1).

(3) Coordination with section 172 and minimum tax

Rules similar to the rules of paragraphs (3) and (4) of section 860E(a) shall apply for purposes of subsection (a).

(4) Statute of limitations

(A) In general

The statutory period for the assessment of any deficiency attributable to the inversion gain of any taxpayer for any pre-inversion year shall not expire before the expiration of 3 years from the date the Secretary is notified by the taxpayer (in such manner as the Secretary may prescribe) of the acquisition described in subsection (a)(2)(B)(i) to which such gain relates and such deficiency may be assessed before the expiration of such 3-year period notwithstanding the provisions of any other law or rule of law which would otherwise prevent such assessment.

(B) Pre-inversion year

For purposes of subparagraph (A), the term "pre-inversion year" means any taxable year if—

- (i) any portion of the applicable period is included in such taxable year, and
- (ii) such year ends before the taxable year in which the acquisition described in subsection (a)(2)(B)(i) is completed.

(f) Special rule for treaties

Nothing in section 894 or 7852(d) or in any other provision of law shall be construed as permitting an exemption, by reason of any treaty obligation of the United States heretofore or hereafter entered into, from the provisions of this section.

(g) Regulations

The Secretary shall provide such regulations as are necessary to carry out this section, including regulations providing for such adjustments to the application of this section as are necessary to prevent the avoidance of the purposes of this section, including the avoidance of such purposes through—

- (1) the use of related persons, pass-through or other noncorporate entities, or other intermediaries, or
- (2) transactions designed to have persons cease to be (or not become) members of expanded affiliated groups or related persons.

(Added Pub. L. 108–357, title VIII, §801(a), Oct. 22, 2004, 118 Stat. 1562; amended Pub. L. 109–135, title IV, §403(u), Dec. 21, 2005, 119 Stat. 2628.)

AMENDMENTS

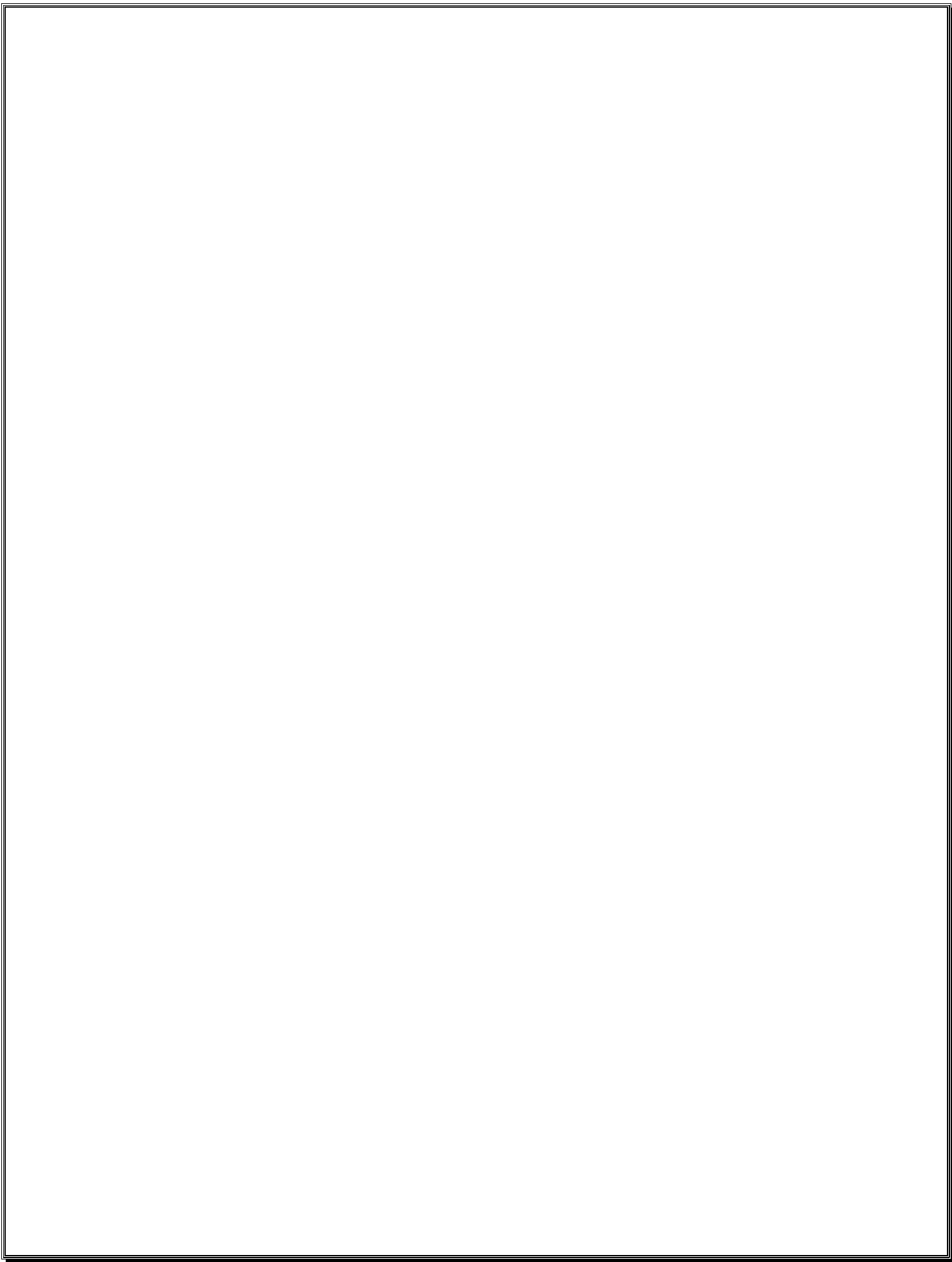
2005—Subsec. (a)(3). Pub. L. 109–135 reenacted heading without change and amended text generally. Prior to amendment, text read as follows: "Paragraph (1) shall not apply to any entity which is treated as a domestic corporation under subsection (b)."

EFFECTIVE DATE OF 2005 AMENDMENT

Amendment by Pub. L. 109–135 effective as if included in the provision of the American Jobs Creation Act of 2004, Pub. L. 108–357, to which such amendment relates, see section 403(nn) of Pub. L. 109–135, set out as a note under section 26 of this title.

EFFECTIVE DATE

Pub. L. 108–357, title VIII, §801(c), Oct. 22, 2004, 118 Stat. 1566, provided that: "The amendments made by this section [enacting this section] shall apply to taxable years ending after March 4, 2003."



An Act to revise the internal revenue laws of the United States
Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That

(a) Citation

(1) The provisions of this Act set forth under the heading "Internal Revenue Title" may be cited as the "Internal Revenue Code of 1986 [formerly I.R.C. 1954]".

(2) The Internal Revenue Code enacted on February 10, 1939, as amended, may be cited as the "Internal Revenue Code of 1939".

(b) Publication

This Act shall be published as volume 68A of the United States Statutes at Large, with a comprehensive table of contents and an appendix; but without an index or marginal references. The date of enactment, bill number, public law number, and chapter number, shall be printed as a headnote.

(c) Cross reference

For saving provisions, effective date provisions, and other related provisions, see [chapter 80](#) (sec. 7801 and following) of the Internal Revenue Code of 1986.

(d) Enactment of Internal Revenue Title into law

The Internal Revenue Title referred to in subsection (a)(1) is as follows: * * *.
(Aug. 16, 1954, ch. 736, 68A Stat. 3 ; Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095 .)

AMENDMENTS

1986-Subsecs. (a)(1), (c). Pub. L. 99-514 substituted "Internal Revenue Code of 1986" for "Internal Revenue Code of 1954".

REDESIGNATION OF INTERNAL REVENUE CODE OF 1954; REFERENCES

Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095 , provided that:

"(a) Redesignation of 1954 Code.-The Internal Revenue Title enacted August 16, 1954, as heretofore, hereby, or hereafter amended, may be cited as the 'Internal Revenue Code of 1986'.

"(b) References in Laws, Etc.-Except when inappropriate, any reference in any law, Executive order, or other document-

"(1) to the Internal Revenue Code of 1954 shall include a reference to the Internal Revenue Code of 1986, and

"(2) to the Internal Revenue Code of 1986 shall include a reference to the provisions of law formerly known as the Internal Revenue Code of 1954."

INTERNAL REVENUE TITLE

Subtitle

A.

Income taxes.

B.

Estate and gift taxes.

C.

Employment taxes.

D.

Miscellaneous excise taxes.

E.

Alcohol, tobacco, and certain other excise taxes.

F.

Procedure and administration.

G.

The Joint Committee on Taxation.

H.

Financing of Presidential election campaigns.

I.

Trust Fund Code.

J.

Coal industry health benefits.¹

K.

Group health plan requirements.

AMENDMENTS

1997- Pub. L. 105–34, title XV, §1531(b)(3), Aug. 5, 1997, 111 Stat. 1085 , added subtitle K heading "Group health plan requirements" and struck out former subtitle K heading "Group health plan portability, access, and renewability requirements".

1996- Pub. L. 104–191, title IV, §401(b), Aug. 21, 1996, 110 Stat. 2082 , added subtitle K heading "Group health plan portability, access, and renewability requirements".

1982- Pub. L. 97–248, title III, §§307(b)(2), 308(a), Sept. 3, 1982, 96 Stat. 590 , 591, provided that, applicable to payments of interest, dividends, and patronage dividends paid or credited after June 30, 1983, subtitle C heading is amended to read "Employment taxes and collection of income tax at source". Section 102(a), (b) of Pub. L. 98–67, title I, Aug. 5, 1983, 97 Stat. 369 , repealed subtitle A (§§301–308) of title III of Pub. L. 97–248 as of the close of June 30, 1983, and provided that the Internal Revenue Code of 1954 [now 1986] [this title] shall be applied and administered (subject to certain exceptions) as if such subtitle A (and the amendments made by such subtitle A) had not been enacted.

1981- Pub. L. 97–119, title I, §103(c)(2), Dec. 29, 1981, 95 Stat. 1638 , added subtitle I heading "Trust Fund Code".

1976- Pub. L. 94-455, title XIX, §1907(b)(2), Oct. 4, 1976, 90 Stat. 1836 , substituted in subtitle G heading "The Joint Committee on Taxation" for "The Joint Committee on Internal Revenue Taxation".

1974- Pub. L. 93-443, title IV, §408(a), Oct. 15, 1974, 88 Stat. 1297 , added subtitle H heading "Financing of Presidential election campaigns".

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¹ Editorially supplied. Subtitle J added by Pub. L. 102-486 without corresponding amendment of title analysis.

1. Where the word “see” is used in the cross reference of 26 U.S. Code § 2(e) are “made only for convenience”, and in so doing **26 U.S. Code § 63** “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 63 - Taxable income defined

2. Where the word “see” is used in the cross reference of 26 U.S. Code § 4 are “made only for convenience”, and in so doing 26 U.S. Code § 144 “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 144 - Qualified small issue bond; qualified student loan bond; qualified redevelopment bond

3. Where the word “see” is used in the cross reference of 26 U.S. Code § 6504 are “made only for convenience”, and in so doing 26 U.S. Code § 144(b) “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

(b) Qualified student loan bond

4. Where the word “see” is used in the cross reference of 26 U.S. Code § 6212 are “made only for convenience”, and in so doing 26 U.S. Code § 144(b) “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

(b) Qualified student loan bond

5. Where the word “see” is used in the cross reference of 26 U.S. Code § 4 are “made only for convenience”, and in so doing 26 U.S. Code § 36 “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 36 - First-time homebuyer credit

6. Where the word “see” is used in the cross reference of 26 U.S. Code § 145 are “made only for convenience”, and in so doing 26 U.S. Code § 36 “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 36 - First-time homebuyer credit

7. Where the word “see” is used in the cross reference of 26 U.S. Code § 5 are “made only for convenience”, and in so doing 26 U.S. Code § 632 “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 632 - Repealed

8. Where the word “see” is used in the cross reference of 26 U.S. Code § 5 are “made only for convenience”, and in so doing 26 U.S. Code § 871 “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 871 - Tax on nonresident alien individuals

9. Where the word “see” is used in the cross reference of 26 U.S. Code § 1235 are “made only for convenience”, and in so doing 26 U.S. Code § 871(a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

(a) Income not connected with United States business—30 percent tax

10. Where the word “see” is used in the cross reference of 26 U.S. Code § 884 are “made only for convenience”, and in so doing 26 U.S. Code § 871(c) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

(c) Participants in certain exchange or training programs

11. Where the word “see” is used in the cross reference of 26 U.S. Code § 5 are “made only for convenience”, and in so doing 26 U.S. Code § 891 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 891 - Doubling of rates of tax on citizens and corporations of certain foreign countries

12. Where the word “see” is used in the cross reference of 26 U.S. Code § 12 are “made only for convenience”, and in so doing 26 U.S. Code § 891 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 891 - Doubling of rates of tax on citizens and corporations of certain foreign countries

13. Where the word “see” is used in the cross reference of 26 U.S. Code § 5 are “made only for convenience”, and in so doing 26 U.S. Code § 1201(b) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1201 - Alternative tax for corporations

14. Where the word “see” is used in the cross reference of 26 U.S. Code § 5 are “made only for convenience”, and in so doing 26 U.S. Code § 1441 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1441 - Withholding of tax on nonresident aliens

15. Where the word “see” is used in the cross reference of 26 U.S. Code § 5 are “made only for convenience”, and in so doing 26 U.S. Code § 72(e) (3) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 72 - Annuities; certain proceeds of endowment and life insurance contracts

(e) Amounts not received as annuities

(3) Allocation of amounts to income and investment

For purposes of paragraph (2)(B)—

16. Where the word “see” is used in the cross reference of 26 U.S. Code § 5 are “made only for convenience”, and in so doing 26 U.S. Code § 692 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 692 - Income taxes of members of Armed Forces, astronauts, and victims of certain terrorist attacks on death

17. Where the word “see” is used in the cross reference of 26 U.S. Code § 5 are “made only for convenience”, and in so doing 26 U.S. Code § 1301 - Averaging of farm income; “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1301 - Averaging of farm income

18. Where the word “see” is used in the cross reference of 26 U.S. Code § 5 are “made only for convenience”, and in so doing 26 U.S. Code § 1302 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE

19. Where the word “see” is used in the cross reference of 26 U.S. Code § 5 are “made only for convenience”, and in so doing 26 U.S. Code § 1303 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE

20. Where the word “see” is used in the cross reference of 26 U.S. Code § 5 are “made only for convenience”, and in so doing 26 U.S. Code § 1341 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1341 - Computation of tax where taxpayer restores substantial amount held under claim of right

21. Where the word “see” is used in the cross reference of 26 U.S. Code § 5 are “made only for convenience”, and in so doing 26 U.S. Code § 1347 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1347 - Repealed.

22. Where the word “see” is used in the cross reference of 26 U.S. Code § 12 are “made only for convenience”, and in so doing 26 U.S. Code § 511 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 511 - Imposition of tax on unrelated business income of charitable, etc., organizations

23. Where the word “see” is used in the cross reference of 26 U.S. Code § 1022 are “made only for convenience”, and in so doing 26 U.S. Code § 511 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 511 - Imposition of tax on unrelated business income of charitable, etc., organizations

24. Where the word “see” is used in the cross reference of 26 U.S. Code § 12 are “made only for convenience”, and in so doing 26 U.S. Code § 531 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 531 - Imposition of accumulated earnings tax

25. Where the word “see” is used in the cross reference of 26 U.S. Code § 12 are “made only for convenience”, and in so doing 26 U.S. Code § 1201(a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1201 - Alternative tax for corporations

(a) General rule

If for any taxable year a corporation has a net capital gain and any rate of tax imposed by section 11, 511, or 831 (a) or (b) (whichever is applicable) exceeds 35 percent (determined without regard to the last 2 sentences of section 11 (b)(1)), then, in lieu of any such tax, there is hereby imposed a tax (if such tax is less than the tax imposed by such sections) which shall consist of the sum of—

(1) a tax computed on the taxable income reduced by the amount of the net capital gain, at the rates and in the manner as if this subsection had not been enacted, plus

(2) a tax of 35 percent of the net capital gain (or, if less, taxable income).

26. Where the word “see” is used in the cross reference of 26 U.S. Code § 12 are “made only for convenience”, and in so doing 26 U.S. Code § 1442 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1442 - Withholding of tax on foreign corporations

27. Where the word “see” is used in the cross reference of 26 U.S. Code § 884 are “made only for convenience”, and in so doing 26 U.S. Code § 1442 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1442 - Withholding of tax on foreign corporations

28. Where the word “see” is used in the cross reference of 26 U.S. Code § 12 are “made only for convenience”, and in so doing 26 U.S. Code § 1451 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1451 - Repealed.

29. Where the word “see” is used in the cross reference of 26 U.S. Code § 164 are “made only for convenience”, and in so doing 26 U.S. Code § 1451(f) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1451 - Repealed.

30. Where the word “see” is used in the cross reference of 26 U.S. Code § 12 are “made only for convenience”, and in so doing 26 U.S. Code § 1551 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1551 - Disallowance of the benefits of the graduated corporate rates and accumulated earnings credit

31. Where the word “see” is used in the cross reference of 26 U.S. Code § 535 are “made only for convenience”, and in so doing 26 U.S. Code § 1551 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1551 - Disallowance of the benefits of the graduated corporate rates and accumulated earnings credit

32. Where the word “see” is used in the cross reference of 26 U.S. Code § 12 are “made only for convenience”, and in so doing 26 U.S. Code § 1503 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S.C. § 1503 : US Code - Section 1503: Computation and payment of tax

33. Where the word “see” is used in the cross reference of 26 U.S. Code § 34 are “made only for convenience”, and in so doing 26 U.S. Code § 116 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 116 - Repealed

34. Where the word “see” is used in the cross reference of 26 U.S. Code § 34 are “made only for convenience”, and in so doing 26 U.S. Code § 642 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 642 - Special rules for credits and deductions

35. Where the word “see” is used in the cross reference of 26 U.S. Code § 154 are “made only for convenience”, and in so doing 26 U.S. Code § 642(b) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 642 - Special rules for credits and deductions

(b) Deduction for personal exemption

(1) Estates

An estate shall be allowed a deduction of \$600.

(2) Trusts

(A) In general

Except as otherwise provided in this paragraph, a trust shall be allowed a deduction of \$100.

(B) Trusts distributing income currently

A trust which, under its governing instrument, is required to distribute all of its income currently shall be allowed a deduction of \$300.

(C) Disability trusts

(i) In general A qualified disability trust shall be allowed a deduction equal to the exemption amount under section 151(d), determined—

(I) by treating such trust as an individual described in section 151(d)(3)(C)(iii), [1] and

(II) by applying section 67(e) (without the reference to section 642(b)) for purposes of determining the adjusted gross income of the trust.

(ii) Qualified disability trust For purposes of clause (i), the term “qualified disability trust” means any trust if—

(I) such trust is a disability trust described in subsection (c)(2)(B)(iv) of section 1917 of the Social Security Act (42 U.S.C. 1396p), and

(II) all of the beneficiaries of the trust as of the close of the taxable year are determined by the Commissioner of Social Security to have been disabled (within the meaning of section 1614(a)(3) of the Social Security Act, 42 U.S.C. 1382c(a)(3)) for some portion of such year.

A trust shall not fail to meet the requirements of subclause (II) merely because the corpus of the trust may revert to a person who is not so disabled after the trust ceases to have any beneficiary who is so disabled.

(3) Deductions in lieu of personal exemption

The deductions allowed by this subsection shall be in lieu of the deductions allowed under section 151 (relating to deduction for personal exemption).

36. Where the word “see” is used in the cross reference of 26 U.S. Code § 170 are “made only for convenience”, and in so doing 26 U.S. Code § 642(c) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 642 - Special rules for credits and deductions

(c) Deduction for amounts paid or permanently set aside for a charitable purpose

(1) General rule

In the case of an estate or trust (other than [2] a trust meeting the specifications of subpart B), there shall be allowed as a deduction in computing its taxable income (in lieu of the deduction allowed by section 170(a), relating to deduction for charitable, etc., contributions and gifts) any amount of the gross income, without limitation, which pursuant to the terms of the governing instrument is, during the taxable year, paid for a purpose specified in section 170(c) (determined without regard to section 170(c)(2)(A)). If a charitable contribution is paid after the close of such taxable year and on or before the last day of the year following the close of such taxable year, then the trustee or administrator may elect to treat such contribution as paid during such taxable year. The election shall be made at such time and in such manner as the Secretary prescribes by regulations.

(2) Amounts permanently set aside

In the case of an estate, and in the case of a trust (other than a trust meeting the specifications of subpart B) required by the terms of its governing instrument to set aside amounts which was—

(A) created on or before October 9, 1969, if—

(i) an irrevocable remainder interest is transferred to or for the use of an organization described in section 170(c), or

(ii) the grantor is at all times after October 9, 1969, under a mental disability to change the terms of the trust; or

(B) established by a will executed on or before October 9, 1969, if—

(i) the testator dies before October 9, 1972, without having republished the will after October 9, 1969, by codicil or otherwise,

(ii) the testator at no time after October 9, 1969, had the right to change the portions of the will which pertain to the trust, or

(iii) the will is not republished by codicil or otherwise before October 9, 1972, and the testator is on such date and at all times thereafter under a mental disability to republish the will by codicil or otherwise,

there shall also be allowed as a deduction in computing its taxable income any amount of the gross income, without limitation, which pursuant to the terms of the governing instrument is, during the taxable year, permanently set aside for a purpose specified in section 170(c), or is to be used exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, or for the establishment, acquisition, maintenance, or operation of a public cemetery not operated for profit. In the case of a trust, the preceding sentence shall apply only to gross income earned with respect to amounts transferred to the trust before October 9, 1969, or transferred under a will to which subparagraph (B) applies.

(3) Pooled income funds

In the case of a pooled income fund (as defined in paragraph (5)), there shall also be allowed as a deduction in computing its taxable income any amount of the gross income attributable to gain from the sale of a capital asset held for more than 1 year, without limitation, which pursuant to the terms of the governing instrument is, during the taxable year, permanently set aside for a purpose specified in section 170(c).

(4) Adjustments

To the extent that the amount otherwise allowable as a deduction under this subsection consists of gain described in section 1202(a), proper adjustment shall be made for any exclusion allowable to the estate or trust under section 1202. In the case of a trust, the deduction allowed by this subsection shall be subject to section 681 (relating to unrelated business income).

(5) Definition of pooled income fund

For purposes of paragraph (3), a pooled income fund is a trust—

(A) to which each donor transfers property, contributing an irrevocable remainder interest in such property to or for the use of an organization described in section 170(b)(1)(A) (other than in clauses (vii) or (viii)), and retaining an income interest for the life of one or more beneficiaries (living at the time of such transfer),

(B) in which the property transferred by each donor is commingled with property transferred by other donors who have made or make similar transfers,

(C) which cannot have investments in securities which are exempt from the taxes imposed by this subtitle,

(D) which includes only amounts received from transfers which meet the requirements of this paragraph,

(E) which is maintained by the organization to which the remainder interest is contributed and of which no donor or beneficiary of an income interest is a trustee, and

(F) from which each beneficiary of an income interest receives income, for each year for which he is entitled to receive the income interest referred to in subparagraph (A), determined by the rate of return earned by the trust for such year.

For purposes of determining the amount of any charitable contribution allowable by reason of a transfer of property to a pooled fund, the value of the income interest shall be determined on the basis of the highest rate of return earned by the fund for any of the 3 taxable years immediately preceding the taxable year of the fund in which the transfer is made. In the case of funds in existence less than 3 taxable years preceding the taxable year of the fund in which a transfer is made the rate of return shall be deemed to be 6 percent per annum, except that the Secretary may prescribe a different rate of return.

(6) Taxable private foundations

In the case of a private foundation which is not exempt from taxation under section 501(a) for the taxable year, the provisions of this subsection shall not apply and the provisions of section 170 shall apply.

37. Where the word “see” is used in the cross reference of 26 U.S. Code § 34 are “made only for convenience”, and in so doing 26 U.S. Code § 702 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 702 - Income and credits of partner

38. Where the word “see” is used in the cross reference of 26 U.S. Code § 34 are “made only for convenience”, and in so doing 26 U.S. Code § 584 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 584 - Common trust funds

39. Where the word “see” is used in the cross reference of 26 U.S. Code § 170 are “made only for convenience”, and in so doing 26 U.S. Code § 584 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 584 - Common trust funds

40. Where the word “see” is used in the cross reference of 26 U.S. Code § 34 are “made only for convenience”, and in so doing 26 U.S. Code § 6014 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6014 - Income tax return—tax not computed by taxpayer

41. Where the word “see” is used in the cross reference of 26 U.S. Code § 35 are “made only for convenience”, and in so doing 26 U.S. Code § 171 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 171 - Amortizable bond premium

42. Where the word “see” is used in the cross reference of 26 U.S. Code § 171 are “made only for convenience”, and in so doing 26 U.S. Code § 1016(a) (5) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1016 - Adjustments to basis

(a) General rule

(5) in the case of any bond (as defined in section 171(d)) the interest on which is wholly exempt from the tax imposed by this subtitle, to the extent of the amortizable bond premium disallowable as a deduction pursuant to section 171(a)(2), and in the case of any other bond (as defined in section 171(d)) to the extent of the deductions allowable pursuant to section 171(a)(1) (or the amount applied to reduce interest payments under section 171(e)(2)) with respect thereto;

43. Where the word “see” is used in the cross reference of 26 U.S. Code § 174 are “made only for convenience”, and in so doing 26 U.S. Code § 1016(a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1016 - Adjustments to basis

(a) General rule

(5) in the case of any bond (as defined in section 171(d)) the interest on which is wholly exempt from the tax imposed by this subtitle, to the extent of the amortizable bond premium disallowable as a deduction pursuant to section 171(a)(2), and in the case of any other bond (as defined in section 171(d)) to the extent of the deductions allowable pursuant to section 171(a)(1) (or the amount applied to reduce interest payments under section 171(e)(2)) with respect thereto;

44. Where the word “see” is used in the cross reference of 26 U.S. Code § 242 are “made only for convenience”, and in so doing 26 U.S. Code § 171 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 171 - Amortizable bond premium

45. Where the word “see” is used in the cross reference of 26 U.S. Code § 37 are “made only for convenience”, and in so doing 26 U.S. Code § 6014(a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6014 - Income tax return—tax not computed by taxpayer

(a) Election by taxpayer

An individual who does not itemize his deductions and who is not described in section 6012 (a)(1)(C)(i), whose gross income is less than \$10,000 and includes no income other than remuneration for services performed by him as an employee, dividends or interest, and whose gross income other than wages, as defined in section 3401 (a), does not exceed \$100, shall at his election not be required to show on the return the tax imposed by section 1. Such election shall be made by using the form prescribed for purposes of this section. In such case the tax shall be computed by the Secretary who shall mail to the taxpayer a notice stating the amount determined as payable.

46. Where the word “see” is used in the cross reference of 26 U.S. Code § 61 are “made only for convenience”, and in so doing 26 U.S. Code § 71 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 71 - Alimony and separate maintenance payments

47. Where the word “see” is used in the cross reference of 26 U.S. Code § 61 are “made only for convenience”, and in so doing 26 U.S. Code § 101 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 101 - Certain death benefits

48. Where the word “see” is used in the cross reference of **26 U.S. Code § 101** are “made only for convenience”, and in so doing 26 U.S. Code § 7701(a) (17) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7701 – Definitions

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(17) Husband and wife

As used in sections 682 and 2516, if the husband and wife therein referred to are divorced, wherever appropriate to the meaning of such sections, the term “wife” shall be read “former wife” and the term “husband” shall be read “former husband”; and, if the payments described in such sections are made by or on behalf of the wife or former wife to the husband or former husband instead of vice versa, wherever appropriate to the meaning of such sections, the term “husband” shall be read “wife” and the term “wife” shall be read “husband.”

49. Where the word “see” is used in the cross reference of 26 U.S. Code § 71 are “made only for convenience”, and in so doing 26 U.S. Code § 7701(a) (17) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7701 – Definitions

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(17) Husband and wife

As used in sections 682 and 2516, if the husband and wife therein referred to are divorced, wherever appropriate to the meaning of such sections, the term “wife” shall be read “former wife” and the term “husband” shall be read “former husband”; and, if the payments described in such sections are made by or on behalf of the wife or former wife to the husband or former husband instead of vice versa, wherever appropriate to the meaning of such sections, the term “husband” shall be read “wife” and the term “wife” shall be read “husband.”

50. Where the word “see” is used in the cross reference of 26 U.S. Code § 72 are “made only for convenience”, and in so doing 26 U.S. Code § 7701(a) (17) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7701 – Definitions

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(17) Husband and wife

As used in sections 682 and 2516, if the husband and wife therein referred to are divorced, wherever appropriate to the meaning of such sections, the term “wife” shall be read “former wife” and the term “husband” shall be read “former husband”; and, if the payments described in such sections are made by or on behalf of the wife or former wife to the husband or former husband instead of vice versa, wherever appropriate to the meaning of such sections, the term “husband” shall be read “wife” and the term “wife” shall be read “husband.”

51. Where the word “see” is used in the cross reference of 26 U.S. Code § 154 are “made only for convenience”, and in so doing 26 U.S. Code § 7701(a) (17) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7701 – Definitions

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(17) Husband and wife

As used in sections 682 and 2516, if the husband and wife therein referred to are divorced, wherever appropriate to the meaning of such sections, the term “wife” shall be read “former wife” and the term “husband” shall be read “former husband”; and, if the payments described in such sections are made by or on behalf of the wife or former wife to the husband or former husband instead of vice versa, wherever appropriate to the meaning of such sections, the term “husband” shall be read “wife” and the term “wife” shall be read “husband.”

52. Where the word “see” is used in the cross reference of 26 U.S. Code § 215 are “made only for convenience”, and in so doing 26 U.S. Code § 7701(a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7701 – Definitions

(a)When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(17) Husband and wife

As used in sections 682 and 2516, if the husband and wife therein referred to are divorced, wherever appropriate to the meaning of such sections, the term “wife” shall be read “former wife” and the term “husband” shall be read “former husband”; and, if the payments described in such sections are made by or on behalf of the wife or former wife to the husband or former husband instead of vice versa, wherever appropriate to the meaning of such sections, the term “husband” shall be read “wife” and the term “wife” shall be read “husband.”

53. Where the word “see” is used in the cross reference of 26 U.S. Code § 681 are “made only for convenience”, and in so doing 26 U.S. Code § 7701(a) (17) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7701 – Definitions

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(17) Husband and wife

As used in sections 682 and 2516, if the husband and wife therein referred to are divorced, wherever appropriate to the meaning of such sections, the term “wife” shall be read “former wife” and the term “husband” shall be read “former husband”; and, if the payments described in such sections are made by or on behalf of the wife or former wife to the husband or former husband instead of vice versa, wherever appropriate to the meaning of such sections, the term “husband” shall be read “wife” and the term “wife” shall be read “husband.”

54. Where the word “see” is used in the cross reference of 26 U.S. Code § 682 are “made only for convenience”, and in so doing 26 U.S. Code § 7701(a) (17) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7701 – Definitions

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(17) Husband and wife

As used in sections 682 and 2516, if the husband and wife therein referred to are divorced, wherever appropriate to the meaning of such sections, the term “wife” shall be read “former wife” and the term “husband” shall be read “former husband”; and, if the payments described in such sections are made by or on behalf of the wife or former wife to the husband or former husband instead of vice versa, wherever appropriate to the meaning of such sections, the term “husband” shall be read “wife” and the term “wife” shall be read “husband.”

55. Where the word “see” is used in the cross reference of 26 U.S. Code § 853 are “made only for convenience”, and in so doing 26 U.S. Code § 7701(a) (17) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7701 – Definitions

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(17) Husband and wife

As used in sections 682 and 2516, if the husband and wife therein referred to are divorced, wherever appropriate to the meaning of such sections, the term “wife” shall be read “former wife” and the term “husband” shall be read “former husband”; and, if the payments described in such sections are made by or on behalf of the wife or former wife to the husband or former husband instead of vice versa, wherever appropriate to the meaning of

such sections, the term “husband” shall be read “wife” and the term “wife” shall be read “husband.”

56. Where the word “see” is used in the cross reference of 26 U.S. Code § 71 are “made only for convenience”, and in so doing 26 U.S. Code § 215 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 215 - Alimony, etc., payments

57. Where the word “see” is used in the cross reference of 26 U.S. Code § 71 are “made only for convenience”, and in so doing 26 U.S. Code § 682 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 682 - Income of an estate or trust in case of divorce, etc.

58. Where the word “see” is used in the cross reference of 26 U.S. Code § 72 are “made only for convenience”, and in so doing 26 U.S. Code § 401 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 401 - Qualified pension, profit-sharing, and stock bonus plans

59. Where the word “see” is used in the cross reference of 26 U.S. Code § 72 are “made only for convenience”, and in so doing 26 U.S. Code § 1021 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1021 - Sale of annuities

60. Where the word “see” is used in the cross reference of 26 U.S. Code § 72 are “made only for convenience”, and in so doing 26 U.S. Code § 6201(c) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6201 - Assessment authority

(c) Compensation of child

Any income tax under chapter 1 assessed against a child, to the extent attributable to amounts includible in the gross income of the child, and not of the parent, solely by reason of section 73 (a), shall, if not paid by the child, for all purposes be considered as having also been properly assessed against the parent.

61. Where the word “see” is used in the cross reference of 26 U.S. Code § 5007 are “made only for convenience”, and in so doing 26 U.S. Code § 6201(a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6201 - Assessment authority

(a) Authority of Secretary

The Secretary is authorized and required to make the inquiries, determinations, and assessments of all taxes (including interest, additional amounts, additions to the tax, and assessable penalties) imposed by this title, or accruing under any former internal revenue law, which have not been duly paid by stamp at the time and in the manner provided by law. Such authority shall extend to and include the following:

(1) Taxes shown on return

The Secretary shall assess all taxes determined by the taxpayer or by the Secretary as to which returns or lists are made under this title.

(2) Unpaid taxes payable by stamp

(A) Omitted stamps

Whenever any article upon which a tax is required to be paid by means of a stamp is sold or removed for sale or use by the manufacturer thereof or whenever any transaction or act upon which a tax is required to be paid by means of a stamp occurs without the use of the proper stamp, it shall be the duty of the Secretary, upon such information as he can obtain, to estimate the amount of tax which has been omitted to be paid and to make assessment therefor upon the person or persons the Secretary determines to be liable for such tax.

(B) Check or money order not duly paid

In any case in which a check or money order received under authority of section 6311 as payment for stamps is not duly paid, the unpaid amount may be immediately assessed as if it were a tax imposed by this title, due at the time of such receipt, from the person who tendered such check or money order.

(3) Erroneous income tax prepayment credits

If on any return or claim for refund of income taxes under subtitle A there is an overstatement of the credit for income tax withheld at the source, or of the amount paid as estimated income tax, the amount so overstated which is allowed against the tax shown on the return or which is allowed as a credit or refund may be assessed by the Secretary in the same manner as in the case of a mathematical or clerical error appearing upon the return, except that the provisions of section 6213 (b)(2) (relating to abatement of mathematical or clerical error assessments) shall not apply with regard to any assessment under this paragraph.

(4) Certain orders of criminal restitution

(A) In general

The Secretary shall assess and collect the amount of restitution under an order pursuant to section 3556 of title 18, United States Code, for failure to pay any tax imposed under this title in the same manner as if such amount were such tax.

(B) Time of assessment

An assessment of an amount of restitution under an order described in subparagraph (A) shall not be made before all appeals of such order are concluded and the right to make all such appeals has expired.

(C) Restriction on challenge of assessment

The amount of such restitution may not be challenged by the person against whom assessed on the basis of the existence or amount of the underlying tax liability in any proceeding authorized under this title (including in any suit or proceeding in court permitted under section 7422).

62. Where the word “see” is used in the cross reference of 26 U.S. Code § 6213 are “made only for convenience”, and in so doing 26 U.S. Code § 6201(a) (3) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6201 - Assessment authority

(a) Authority of Secretary

(3) Erroneous income tax prepayment credits

If on any return or claim for refund of income taxes under subtitle A there is an overstatement of the credit for income tax withheld at the source, or of the amount paid as estimated income tax, the amount so overstated which is allowed against the tax shown on the return or which is allowed as a credit or refund may be assessed by the Secretary in the same manner as in the case of a mathematical or clerical error appearing upon the return, except that the provisions of section 6213 (b)(2) (relating to abatement of mathematical or clerical error assessments) shall not apply with regard to any assessment under this paragraph

63. Where the word “see” is used in the cross reference of 26 U.S. Code § 103 are “made only for convenience”, and in so doing 31 U.S. Code § 755 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

31 U.S. Code § 755 - Judicial review

64. Where the word “see” is used in the cross reference of 26 U.S. Code § 103 are “made only for convenience”, and in so doing 31 U.S. Code § 408 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE- DOES NOT EXIST

65. Where the word “see” is used in the cross reference of 26 U.S. Code § 103 are “made only for convenience”, and in so doing 31 U.S. Code § 752(a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

31 U.S. Code § 752 - Chairman and General Counsel

(a) The General Accounting Office Personnel Appeals Board [1] shall select one of its members as Chairman. The Chairman is the chief executive and administrative officer of the Board.

66. Where the word “see” is used in the cross reference of 26 U.S. Code § 103 are “made only for convenience”, and in so doing 31 U.S. Code § 750 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE - DOES NOT EXIST

67. Where the word “see” is used in the cross reference of 26 U.S. Code § 103 are “made only for convenience”, and in so doing 31 U.S. Code § 769 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE- DOES NOT EXIST

68. Where the word “see” is used in the cross reference of 26 U.S. Code § 103 are “made only for convenience”, and in so doing 31 U.S. Code § 751 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

31 U.S. Code § 751 - Organization

69. Where the word “see” is used in the cross reference of 26 U.S. Code § 103 are “made only for convenience”, and in so doing 31 U.S. Code § 742(a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE - DOES NOT EXIST

70. Where the word “see” is used in the cross reference of 26 U.S. Code § 103 are “made only for convenience”, and in so doing 15 U.S. Code § 713a-5 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

15 U.S. Code § 713a - Repealed. June 30, 1947, ch. 166, title II, § 206(p), 61 Stat. 208

71. Where the word “see” is used in the cross reference of 26 U.S. Code § 103 are “made only for convenience”, and in so doing 12 U.S. Code §§ 1710 and 1713 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

72. 12 U.S. Code § 1710 - Payment of insurance

12 U.S. Code § 1713 - Rental housing insurance

73. Where the word “see” is used in the cross reference of 26 U.S. Code § 103 are “made only for convenience”, and in so doing 46 U.S. Code § 1275 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE DOES NOT EXIST

74. Where the word “see” is used in the cross reference of 26 U.S. Code § 103 are “made only for convenience”, and in so doing 12 U.S. Code § 1825 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

U.S. Code § 1825 - Issuance of notes, debentures, bonds, and other obligations; exemptions

75. Where the word “see” is used in the cross reference of 26 U.S. Code § 103 are “made only for convenience”, and in so doing 12 U.S. Code § 1433 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

12 U.S. Code § 1433 - Exemption from taxation; obligations acceptable as credit on debt of home owner

Any and all notes, debentures, bonds, and other such obligations issued by any bank, and consolidated Federal Home Loan Bank bonds and debentures, shall be exempt both as to principal and interest from all taxation (except surtaxes, estate, inheritance, and gift taxes) now or hereafter imposed by the United States, by any Territory, dependency, or possession thereof, or by any State, county, municipality, or local taxing authority. The bank, including its franchise, its capital, reserves, and surplus, its advances, and its income, shall be exempt from all taxation now or hereafter imposed by the United States, by any Territory, dependency, or possession thereof, or by any State, county, municipality, or local taxing authority; except that in [1] any real property of the bank shall be subject to State, Territorial, county, municipal, or local taxation to the same extent according to its value as other real property is taxed. The notes, debentures, and bonds issued by any bank, with unearned coupons attached, shall be accepted at par by such bank in payment of or as a credit against the obligation of any home-owner debtor of such bank.

(July 22, 1932, ch. 522, § 13, 47 Stat. 735; May 28, 1935, ch. 150, § 8, 49 Stat. 295.)

76. Where the word “see” is used in the cross reference of 26 U.S. Code § 103 are “made only for convenience”, and in so doing 12 U.S. Code § 1464 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

12 U.S. Code § 1464 - Federal savings associations

77. Where the word “see” is used in the cross reference of 26 U.S. Code § 103 are “made only for convenience”, and in so doing 12 U.S. Code § 1725 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE - DOES NOT EXIST

78. Where the word “see” is used in the cross reference of 26 U.S. Code § 103 are “made only for convenience”, and in so doing 12 U.S. Code § 1463 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE DOES NOT EXIST

79. Where the word “see” is used in the cross reference of 26 U.S. Code § 103 are “made only for convenience”, and in so doing 12 U.S. Code § 1138c “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

12 U.S. Code §§ 1138 to 1138c - Repealed. Pub. L. 92-181, title V, § 5.26(a), Dec. 10, 1971, 85 Stat. 624

80. Where the word “see” is used in the cross reference of 26 U.S. Code § 103 are “made only for convenience”, and in so doing 31 U.S. Code § 745 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE DOES NOT EXIST

81. Where the word “see” is used in the cross reference of 26 U.S. Code § 103 are “made only for convenience”, and in so doing 48 U.S. Code § 1239 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

48 U.S. Code § 1238a, 1239 - Omitted

82. Where the word “see” is used in the cross reference of 26 U.S. Code § 103 are “made only for convenience”, and in so doing 39 U.S. Code § 760 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE DOES NOT EXIST

83. Where the word “see” is used in the cross reference of 26 U.S. Code § 103 are “made only for convenience”, and in so doing 42 U.S. Code § 1405 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

42 U.S. Code §§ 1405, 1406 - Omitted

84. Where the word “see” is used in the cross reference of 26 U.S. Code § 103 are “made only for convenience”, and in so doing 48 U.S. Code § 1403 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

48 U.S. Code § 1403 - Issuance of bonds or other obligations by government or municipalities; use of proceeds; limit on public indebtedness; terms, execution, interest rate, and sale price; taxes

85. Where the word “see” is used in the cross reference of 26 U.S. Code § 104 are “made only for convenience”, and in so doing 26 U.S. Code § 106 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 106 - Contributions by employer to accident and health plans

86. Where the word “see” is used in the cross reference of 26 U.S. Code § 104 are “made only for convenience”, and in so doing 26 U.S. Code § 402(h) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 402 - Taxability of beneficiary of employees’ trust

(h) Special rules for simplified employee pensions

For purposes of this chapter—

(1) In general

Except as provided in paragraph (2), contributions made by an employer on behalf of an employee to an individual retirement plan pursuant to a simplified employee pension (as defined in section 408(k))—

(A) shall not be treated as distributed or made available to the employee or as contributions made by the employee, and

(B) if such contributions are made pursuant to an arrangement under section 408(k)(6) under which an employee may elect to have the employer make contributions to the simplified employee pension on behalf of the employee, shall not be treated as distributed or made available or as contributions made by the employee merely because the simplified employee pension includes provisions for such election.

(2) Limitations on employer contributions

Contributions made by an employer to a simplified employee pension with respect to an employee for any year shall be treated as distributed or made available to such employee and as contributions made by the employee to the extent such contributions exceed the lesser of—

(A) 25 percent of the compensation (within the meaning of section 414(s)) from such employer includible in the employee's gross income for the year (determined without regard to the employer contributions to the simplified employee pension), or

(B) the limitation in effect under section 415(c)(1)(A), reduced in the case of any highly compensated employee (within the meaning of section 414(q)) by the amount taken into account with respect to such employee under section 408(k)(3)(D).

(3) Distributions

Any amount paid or distributed out of an individual retirement plan pursuant to a simplified employee pension shall be included in gross income by the payee or distributee, as the case may be, in accordance with the provisions of section 408(d).

87. Where the word “see” is used in the cross reference of 26 U.S. Code § 118 are “made only for convenience”, and in so doing 26 U.S. Code § 362 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 362 - Basis to corporations

88. Where the word “see” is used in the cross reference of 26 U.S. Code § 121 are “made only for convenience”, and in so doing 11 U.S. Code § 1079 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXISTS

89. Where the word “see” is used in the cross reference of 26 U.S. Code § 121 are “made only for convenience”, and in so doing 5 U.S. Code § 118c “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXISTS

90. Where the word “see” is used in the cross reference of 26 U.S. Code § 121 are “made only for convenience”, and in so doing 50 U.S. Code App. 1742 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

§ 1742. Repealed. Pub. L. 94-412, title V, § 501(g), Sept. 14, 1976, 90 Stat. 1258

91. Where the word “see” is used in the cross reference of 26 U.S. Code § 6215 are “made only for convenience”, and in so doing 50 U.S. Code App. 1742 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

§ 1742. Repealed. Pub. L. 94-412, title V, § 501(g), Sept. 14, 1976, 90 Stat. 1258

92. Where the word “see” is used in the cross reference of 26 U.S. Code § 121 are “made only for convenience”, and in so doing 38 U.S. Code § 618 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXISTS

93. Where the word “see” is used in the cross reference of 26 U.S. Code § 121 are “made only for convenience”, and in so doing 38 U.S. Code § 454a “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXISTS

94. Where the word “see” is used in the cross reference of 26 U.S. Code § 121 are “made only for convenience”, and in so doing 12 U.S. Code § 51d “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

12 U.S. Code §§ 51d to 51f - Repealed. June 30, 1947, ch. 166, title II, § 206(b), (o), 61 Stat. 208

95. Where the word “see” is used in the cross reference of 26 U.S. Code § 121 are “made only for convenience”, and in so doing 46 U.S. Code § 1177 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXISTS

96. Where the word “see” is used in the cross reference of 26 U.S. Code § 121 are “made only for convenience”, and in so doing 12 U.S. Code § 531 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

12 U.S. Code § 531 - Exemption from taxation

Federal reserve banks, including the capital stock and surplus therein and the income derived therefrom shall be exempt from Federal, State, and local taxation, except taxes upon real estate.

(Dec. 23, 1913, ch. 6, § 7(c), 38 Stat. 258; Mar. 3, 1919, ch. 101, § 1, 40 Stat. 1314; Pub. L. 103-66, title III, § 3002(c)(2), Aug. 10, 1993, 107 Stat. 338.)

97. Where the word “see” is used in the cross reference of 26 U.S. Code § 121 are “made only for convenience”, and in so doing 37 U.S. Code § 36 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXISTS

98. Where the word “see” is used in the cross reference of 26 U.S. Code § 121 are “made only for convenience”, and in so doing 38 U.S. Code § 691e “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXISTS

99. Where the word “see” is used in the cross reference of 26 U.S. Code § 121 are “made only for convenience”, and in so doing 26 U.S. Code § 2281 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXISTS

100. Where the word “see” is used in the cross reference of 26 U.S. Code § 121 are “made only for convenience”, and in so doing 45 U.S. Code § 352 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

45 U.S. Code § 352 - Benefits

101. Where the word “see” is used in the cross reference of 26 U.S. Code § 121 are “made only for convenience”, and in so doing 38 U.S. Code § 393 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXISTS

102. Where the word “see” is used in the cross reference of 26 U.S. Code § 121 are “made only for convenience”, and in so doing 31 U.S. Code § 754 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

31 U.S. Code § 754 - Action by the Comptroller General

103. Where the word “see” is used in the cross reference of 26 U.S. Code § 6312 are “made only for convenience”, and in so doing 31 U.S. Code § 754 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

31 U.S. Code § 754 - Action by the Comptroller General

104. Where the word “see” is used in the cross reference of 26 U.S. Code § 121 are “made only for convenience”, and in so doing 42 U.S. Code § 213 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

42 U.S. Code § 213 - Military benefits

105. Where the word “see” is used in the cross reference of 26 U.S. Code § 154 are “made only for convenience”, and in so doing 26 U.S. Code § 873(d) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 873 - Deductions

106. Where the word “see” is used in the cross reference of 26 U.S. Code § 170 are “made only for convenience”, and in so doing 26 U.S. Code § 873 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 873 - Deductions

107. Where the word “see” is used in the cross reference of 26 U.S. Code § 154 are “made only for convenience”, and in so doing 26 U.S. Code § 931(e) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 931 - Income from sources within Guam, American Samoa, or the Northern Mariana Islands

108. Where the word “see” is used in the cross reference of 26 U.S. Code § 162 are “made only for convenience”, and in so doing 26 U.S. Code § 1237 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1237 - Real property subdivided for sale

109. Where the word “see” is used in the cross reference of 26 U.S. Code § 163 are “made only for convenience”, and in so doing 26 U.S. Code § 264 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 264 - Certain amounts paid in connection with insurance contracts

110. Where the word “see” is used in the cross reference of 26 U.S. Code § 163 are “made only for convenience”, and in so doing 26 U.S. Code § 265(2) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 265 - Expenses and interest relating to tax-exempt income

(2) Interest

Interest on indebtedness incurred or continued to purchase or carry obligations the interest on which is wholly exempt from the taxes imposed by this subtitle.

111. Where the word “see” is used in the cross reference of 26 U.S. Code § 163 are “made only for convenience”, and in so doing 26 U.S. Code § 266 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 266 - Carrying charges

112. Where the word “see” is used in the cross reference of 26 U.S. Code § 163 are “made only for convenience”, and in so doing 26 U.S. Code § 267 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 267 - Losses, expenses, and interest with respect to transactions between related taxpayers

113. Where the word “see” is used in the cross reference of 26 U.S. Code § 165 are “made only for convenience”, and in so doing 26 U.S. Code § 582 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 582 - Bad debts, losses, and gains with respect to securities held by financial institutions

114. Where the word “see” is used in the cross reference of 26 U.S. Code § 166 are “made only for convenience”, and in so doing 26 U.S. Code § 582 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 582 - Bad debts, losses, and gains with respect to securities held by financial institutions

115. Where the word “see” is used in the cross reference of 26 U.S. Code § 165 are “made only for convenience”, and in so doing 26 U.S. Code § 271 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 271 - Debts owed by political parties, etc.

116. Where the word “see” is used in the cross reference of 26 U.S. Code § 166 are “made only for convenience”, and in so doing 26 U.S. Code § 271 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 271 - Debts owed by political parties, etc

117. Where the word “see” is used in the cross reference of 26 U.S. Code § 166 are “made only for convenience”, and in so doing 26 U.S. Code § 593 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 593 - Reserves for losses on loans

118. Where the word “see” is used in the cross reference of 26 U.S. Code § 168 are “made only for convenience”, and in so doing 26 U.S. Code § 1238 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1238 - Repealed

119. Where the word “see” is used in the cross reference of 26 U.S. Code § 170 are “made only for convenience”, and in so doing 26 U.S. Code § 642 (c) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 642 - Special rules for credits and deductions

(c) Deduction for amounts paid or permanently set aside for a charitable purpose

(1) General rule

In the case of an estate or trust (other than [2] a trust meeting the specifications of subpart B), there shall be allowed as a deduction in computing its taxable income (in lieu of the deduction allowed by section 170(a), relating to deduction for charitable, etc., contributions and gifts) any amount of the gross income, without limitation, which pursuant to the terms of the governing instrument is, during the taxable year, paid for a purpose specified in section 170(c) (determined without regard to section 170(c)(2)(A)). If a charitable contribution is paid after the close of such taxable year and on or before the last day of the year following the close of such taxable year, then the trustee or administrator may elect to treat such contribution as paid during such taxable year. The election shall be made at such time and in such manner as the Secretary prescribes by regulations.

(2) Amounts permanently set aside

In the case of an estate, and in the case of a trust (other than a trust meeting the specifications of subpart B) required by the terms of its governing instrument to set aside amounts which was—

(A) created on or before October 9, 1969, if—

(i) an irrevocable remainder interest is transferred to or for the use of an organization described in section 170(c), or

(ii) the grantor is at all times after October 9, 1969, under a mental disability to change the terms of the trust; or

(B) established by a will executed on or before October 9, 1969, if—

(i) the testator dies before October 9, 1972, without having republished the will after October 9, 1969, by codicil or otherwise,

(ii) the testator at no time after October 9, 1969, had the right to change the portions of the will which pertain to the trust, or

(iii) the will is not republished by codicil or otherwise before October 9, 1972, and the testator is on such date and at all times thereafter under a mental disability to republish the will by codicil or otherwise, there shall also be allowed as a deduction in computing its taxable income any amount of the gross income, without limitation, which pursuant to the terms of the governing instrument is, during the taxable year, permanently set aside for a purpose specified in section 170(c), or is to be used exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, or for the establishment, acquisition, maintenance, or operation of a public cemetery not operated for profit. In the case of a trust, the preceding sentence shall apply only to gross income earned with respect to amounts transferred to the trust before October 9, 1969, or transferred under a will to which subparagraph (B) applies.

(3) Pooled income funds

In the case of a pooled income fund (as defined in paragraph (5)), there shall also be allowed as a deduction in computing its taxable income any amount of the gross income attributable to gain from the sale of a capital asset held for more than 1 year, without limitation, which pursuant to the terms of the governing instrument is, during the taxable year, permanently set aside for a purpose specified in section 170(c).

(4) Adjustments

To the extent that the amount otherwise allowable as a deduction under this subsection consists of gain described in section 1202(a), proper adjustment shall be made for any exclusion allowable to the estate or trust under section 1202. In the case of a trust, the deduction allowed by this subsection shall be subject to section 681 (relating to unrelated business income).

(5) Definition of pooled income fund

For purposes of paragraph (3), a pooled income fund is a trust—

(A) to which each donor transfers property, contributing an irrevocable remainder interest in such property to or for the use of an organization described in section 170(b)(1)(A) (other than in clauses (vii) or (viii)), and retaining an income interest for the life of one or more beneficiaries (living at the time of such transfer),

(B) in which the property transferred by each donor is commingled with property transferred by other donors who have made or make similar transfers,

(C) which cannot have investments in securities which are exempt from the taxes imposed by this subtitle,

(D) which includes only amounts received from transfers which meet the requirements of this paragraph,

(E) which is maintained by the organization to which the remainder interest is contributed and of which no donor or beneficiary of an income interest is a trustee, and

(F) from which each beneficiary of an income interest receives income, for each year for which he is entitled to receive the income interest referred to in subparagraph (A), determined by the rate of return earned by the trust for such year.

For purposes of determining the amount of any charitable contribution allowable by reason of a transfer of property to a pooled fund, the value of the income interest shall be determined on the basis of the highest rate of return earned by the fund for any of the 3 taxable years immediately preceding the taxable year of the fund in which the transfer is made. In the case of funds in existence less than 3 taxable years preceding the taxable year of the fund in which a transfer is made the rate of return shall be deemed to be 6 percent per annum, except that the Secretary may prescribe a different rate of return.

(6) Taxable private foundations

In the case of a private foundation which is not exempt from taxation under section 501(a) for the taxable year, the provisions of this subsection shall not apply and the provisions of section 170 shall apply

120. Where the word “see” is used in the cross reference of 26 U.S. Code § 170 are “made only for convenience”, and in so doing 34 U.S. Code § 1115b “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXISTS

121. Where the word “see” is used in the cross reference of 26 U.S. Code § 2106 are “made only for convenience”, and in so doing 34 U.S. Code § 1115b “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXISTS

122. Where the word “see” is used in the cross reference of 26 U.S. Code § 2522 are “made only for convenience”, and in so doing 34 U.S. Code § 1115b “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXISTS

123. Where the word “see” is used in the cross reference of 26 U.S. Code § 170 are “made only for convenience”, and in so doing 5 U.S. Code § 393 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXISTS

124. Where the word “see” is used in the cross reference of 26 U.S. Code § 2106 are “made only for convenience”, and in so doing 5 U.S. Code § 393 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE

125. Where the word “see” is used in the cross reference of 26 U.S. Code § 2522 are “made only for convenience”, and in so doing 5 U.S. Code § 393 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE

126. Where the word “see” is used in the cross reference of 26 U.S. Code § 2522 are “made only for convenience”, and in so doing 5 U.S. Code § 393 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE

127. Where the word “see” is used in the cross reference of 26 U.S. Code § 170 are “made only for convenience”, and in so doing 22 U.S. Code § 809(e) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

22 U.S. Code § 809, 810 - Repealed

128. Where the word “see” is used in the cross reference of 26 U.S. Code § 2106 are “made only for convenience”, and in so doing 22 U.S. Code § 809 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

22 U.S. Code § 809, 810 - Repealed

129. Where the word “see” is used in the cross reference of 26 U.S. Code § 2522 are “made only for convenience”, and in so doing 22 U.S. Code § 809 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

22 U.S. Code § 809, 810 - Repealed

130. Where the word “see” is used in the cross reference of 26 U.S. Code § 172 are “made only for convenience”, and in so doing 26 U.S. Code § 381 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 381 - Carryovers in certain corporate acquisitions

131. Where the word “see” is used in the cross reference of 26 U.S. Code § 172 are “made only for convenience”, and in so doing 26 U.S. Code § 382 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 382 - Limitation on net operating loss carryforwards and certain built-in losses following ownership change

132. Where the word “see” is used in the cross reference of 26 U.S. Code § 318 are “made only for convenience”, and in so doing 26 U.S. Code § 382 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 382 - Limitation on net operating loss carryforwards and certain built-in losses following ownership change

133. Where the word “see” is used in the cross reference of 26 U.S. Code § 217 are “made only for convenience”, and in so doing 26 U.S. Code § 1202 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1202 - Partial exclusion for gain from certain small business stock

134. Where the word “see” is used in the cross reference of 26 U.S. Code § 217 are “made only for convenience”, and in so doing 26 U.S. Code § 691 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 691 - Recipients of income in respect of decedents

135. Where the word “see” is used in the cross reference of 26 U.S. Code § 305 are “made only for convenience”, and in so doing 26 U.S. Code § 351 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 351 - Transfer to corporation controlled by transferor

136. Where the word “see” is used in the cross reference of 26 U.S. Code § 305 are “made only for convenience”, and in so doing 26 U.S. Code § 2501 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 2501 - Imposition of tax

137. Where the word “see” is used in the cross reference of 26 U.S. Code § 351 are “made only for convenience”, and in so doing 26 U.S. Code § 2501 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 2501 - Imposition of tax

138. Where the word “see” is used in the cross reference of 26 U.S. Code § 305 are “made only for convenience”, and in so doing 26 U.S. Code § 61(a) (1) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 61 - Gross income defined

(a) General definition

Except as otherwise provided in this subtitle, gross income means all income from whatever source derived, including (but not limited to) the following items:

(1) Compensation for services, including fees, commissions, fringe benefits, and similar items;

139. Where the word “see” is used in the cross reference of 26 U.S. Code § 351 are “made only for convenience”, and in so doing 26 U.S. Code § 61(a) (1) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 61 - Gross income defined

(a) General definition

Except as otherwise provided in this subtitle, gross income means all income from whatever source derived, including (but not limited to) the following items:

(1) Compensation for services, including fees, commissions, fringe benefits, and similar items;

140. Where the word “see” is used in the cross reference of 26 U.S. Code § 310 are “made only for convenience”, and in so doing 26 U.S. Code § 1052 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1052 - Basis established by the Revenue Act of 1932 or 1934 or by the Internal Revenue Code of 1939

(a) Revenue Act of 1932

If the property was acquired, after February 28, 1913, in any taxable year beginning before January 1, 1934, and the basis thereof, for purposes of the Revenue Act of 1932 was prescribed by section 113(a)(6), (7), or (9) of such Act (47 Stat. 199), then for purposes of

this subtitle the basis shall be the same as the basis therein prescribed in the Revenue Act of 1932.

(b) Revenue Act of 1934

If the property was acquired, after February 28, 1913, in any taxable year beginning before January 1, 1936, and the basis thereof, for purposes of the Revenue Act of 1934, was prescribed by section 113(a)(6), (7), or (8) of such Act (48 Stat. 706), then for purposes of this subtitle the basis shall be the same as the basis therein prescribed in the Revenue Act of 1934.

(c) Internal Revenue Code of 1939

If the property was acquired, after February 28, 1913, in a transaction to which the Internal Revenue Code of 1939 applied, and the basis thereof, for purposes of the Internal Revenue Code of 1939, was prescribed by section 113(a)(6), (7), (8), (13), (15), (18), (19), or (23) of such code, then for purposes of this subtitle the basis shall be the same as the basis therein prescribed in the Internal Revenue Code of 1939.

141. Where the word “see” is used in the cross reference of 26 U.S. Code § 318 are “made only for convenience”, and in so doing 26 U.S. Code § 302 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 302 - Distributions in redemption of stock

142. Where the word “see” is used in the cross reference of 26 U.S. Code § 318 are “made only for convenience”, and in so doing 26 U.S. Code § 304 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 304 - Redemption through use of related corporations

143. Where the word “see” is used in the cross reference of 26 U.S. Code § 318 are “made only for convenience”, and in so doing 26 U.S. Code § 306 (b) (1) (A) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 306 - Dispositions of certain stock

(b) Exceptions

Subsection (a) shall not apply—

(1) Termination of shareholder’s interest, etc.

(A) Not in redemption

If the disposition—

(i) is not a redemption;

(ii) is not, directly or indirectly, to a person the ownership of whose stock would (under section 318 (a)) be attributable to the shareholder; and

(iii) terminates the entire stock interest of the shareholder in the corporation (and for of this clause, section 318 (a) shall apply).

144. Where the word “see” is used in the cross reference of 26 U.S. Code § 318 are “made only for convenience”, and in so doing 26 U.S. Code § 334(b) (3)(c) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 334 - Basis of property received in liquidations

145. Where the word “see” is used in the cross reference of 26 U.S. Code § 331 are “made only for convenience”, and in so doing 26 U.S. Code § 1001 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1001 - Determination of amount of and recognition of gain or loss

146. Where the word “see” is used in the cross reference of 26 U.S. Code § 331 are “made only for convenience”, and in so doing 26 U.S. Code § 1002 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1002 - Repealed.

147. Where the word “see” is used in the cross reference of 26 U.S. Code § 351 are “made only for convenience”, and in so doing 26 U.S. Code § 357 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 357 - Assumption of liability

148. Where the word “see” is used in the cross reference of 26 U.S. Code § 351 are “made only for convenience”, and in so doing 26 U.S. Code §§ 358 and 362 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 358 - Basis to distributes

26 U.S. Code § 362 - Basis to corporations

149. Where the word “see” is used in the cross reference of 26 U.S. Code § 354 are “made only for convenience”, and in so doing 26 U.S. Code § 356 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 356 - Receipt of additional consideration

150. Where the word “see” is used in the cross reference of 26 U.S. Code § 354 and § 368(a)(1)(D) are “made only for convenience”, and in so doing 26 U.S. Code § 355 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 355 - Distribution of stock and securities of a controlled corporation

151. Where the word “see” is used in the cross reference of 26 U.S. Code § 401 are “made only for convenience”, and in so doing 26 U.S. Code § 501(a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 501 - Exemption from tax on corporations, certain trusts, etc.

(a) Exemption from taxation

An organization described in subsection (c) or (d) or section 401(a) shall be exempt from taxation under this subtitle unless such exemption is denied under section 502 or 503.

152. Where the word “see” is used in the cross reference of 26 U.S. Code § 501 are “made only for convenience”, and in so doing 50 U.S.C. § 790 (b) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

29 U.S. Code § 790 - Repealed

153. Where the word “see” is used in the cross reference of 26 U.S. Code § 443 are “made only for convenience”, and in so doing 26 U.S. Code § 536 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 536 - Income not placed on annual basis

154. Where the word “see” is used in the cross reference of 26 U.S. Code § 443 are “made only for convenience”, and in so doing 26 U.S. Code § 546 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 546 - Income not placed on annual basis

155. Where the word “see” is used in the cross reference of 26 U.S. Code § 443 are “made only for convenience”, and in so doing 26 U.S. Code § 557 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 551 to 558 - Repealed

156. Where the word “see” is used in the cross reference of 26 U.S. Code § 443 are “made only for convenience”, and in so doing 26 U.S. Code § 852(b) (2) (E) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 852 - Taxation of regulated investment companies and their shareholders

(b) Method of taxation of companies and shareholders

(2) Investment company taxable income

(E) The taxable income shall be computed without regard to section 443(b) (relating to computation of tax on change of annual accounting period).

157. Where the word “see” is used in the cross reference of 26 U.S. Code § 472 are “made only for convenience”, and in so doing 26 U.S. Code § 1321 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1321 - Repealed

158. Where the word “see” is used in the cross reference of 26 U.S. Code § 6420 are “made only for convenience”, and in so doing 26 U.S. Code § 1321 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1321 - Repealed

159. Where the word “see” is used in the cross reference of 26 U.S. Code § 6504 are “made only for convenience”, and in so doing 26 U.S. Code § 1321 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1321 - Repealed

160. Where the word “see” is used in the cross reference of 26 U.S. Code § 6515 are “made only for convenience”, and in so doing 26 U.S. Code § 1321 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1321 - Repealed

161. Where the word “see” is used in the cross reference of 26 U.S. Code § 504 are “made only for convenience”, and in so doing 26 U.S. Code § 681 (c)(2) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 681 - Limitation on charitable deduction - NONE

162. Where the word “see” is used in the cross reference of 26 U.S. Code § 551 are “made only for convenience”, and in so doing 26 U.S. Code § 1014 (b) (5) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1014 - Basis of property acquired from a decedent

(b) Property acquired from the decedent

(5) In the case of decedents dying after August 26, 1937, and before January 1, 2005, property acquired by bequest, devise, or inheritance or by the decedent’s estate from the decedent, if the property consists of stock or securities of a foreign corporation, which with respect to its taxable year next preceding the date of the decedent’s death was, under the law applicable to such year, a foreign personal holding company. In such case, the basis shall be the fair market value of such property at the date of the decedent’s death or the basis in the hands of the decedent, whichever is lower;

163. Where the word “see” is used in the cross reference of 26 U.S. Code § 551 are “made only for convenience”, and in so doing 26 U.S. Code § 6501 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6501 - Limitations on assessment and collection

164. Where the word “see” is used in the cross reference of 26 U.S. Code § 551 are “made only for convenience”, and in so doing 26 U.S. Code § 342 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 342 - Repealed.

165. Where the word “see” is used in the cross reference of 26 U.S. Code § 611 are “made only for convenience”, and in so doing 26 U.S. Code § 167 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 167 – Depreciation

166. Where the word “see” is used in the cross reference of 26 U.S. Code § 642 are “made only for convenience”, and in so doing 26 U.S. Code § 142(b)(4) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 142 - Exempt facility bond

(b) Special exempt facility bond rules

For purposes of subsection (a)—

(4) Special rule in case of deep rent skewing

(A) In general

In the case of any project described in subparagraph (B), the 2d sentence of subparagraph (B) of paragraph (3) shall be applied by substituting—

(i) “170 percent” for “140 percent”, and

(ii) “any low-income unit in the same project is occupied by a new resident whose income exceeds 40 percent of area median gross income” for “any residential unit of comparable or smaller size in the same project is occupied by a new resident whose income exceeds the applicable income limit”.

167. Where the word “see” is used in the cross reference of 26 U.S. Code § 691 are “made only for convenience”, and in so doing 26 U.S. Code § 753 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 753 - Partner receiving income in respect of decedent

168. Where the word “see” is used in the cross reference of 26 U.S. Code § 853 are “made only for convenience”, and in so doing 26 U.S. Code §§ 164 and 901 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 164 – Taxes

26 U.S. Code § 901 - Taxes of foreign countries and of possessions of United States

169. Where the word “see” is used in the cross reference of 26 U.S. Code § 875 are “made only for convenience”, and in so doing 26 U.S. Code § 993 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 993 - Definitions

170. Where the word “see” is used in the cross reference of 26 U.S. Code § 884 are “made only for convenience”, and in so doing 26 U.S. Code § 801 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 801 - Tax imposed

171. Where the word “see” is used in the cross reference of 26 U.S. Code § 884 are “made only for convenience”, and in so doing 26 U.S. Code § 512(a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 512 - Unrelated business taxable income

172. Where the word “see” is used in the cross reference of 26 U.S. Code § 1022 are “made only for convenience”, and in so doing 26 U.S. Code § 301(c) (2) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 301 - Distributions of property

(c) Amount taxable

In the case of a distribution to which subsection (a) applies—

(2) Amount applied against basis

That portion of the distribution which is not a dividend shall be applied against and reduce the adjusted basis of the stock.

173. Where the word “see” is used in the cross reference of 26 U.S. Code § 1022 are “made only for convenience”, and in so doing 26 U.S. Code §§ 270, 396 and §522 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Title 26 › Subtitle A › Chapter 1 › Subchapter B › Part IX › § 270

26 U.S. CODE § 270 - REPEALED.

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 81, related to the limitation on deductions allowable to certain individuals. See section 183 of this title

26 U.S. Code § 396 NONE EXIST

26 U.S. CODE § 522 - REPEALED.

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 177, related to tax on farmers’ cooperatives.

174. Where the word “see” is used in the cross reference of 26 U.S. Code § 1022 are “made only for convenience”, and in so doing 26 U.S. Code § 405 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 405 - Repealed

175. Where the word “see” is used in the cross reference of 26 U.S. Code § 1033 are “made only for convenience”, and in so doing 26 U.S. Code § 1223 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1223 - Holding period of property

176. Where the word “see” is used in the cross reference of 26 U.S. Code § 1033 are “made only for convenience”, and in so doing 26 U.S. Code § 1231(a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1231 - Property used in the trade or business and involuntary conversions

177. Where the word “see” is used in the cross reference of 26 U.S. Code § 1034 are “made only for convenience”, and in so doing 26 U.S. Code § 1033 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1033 - Involuntary conversions

178. Where the word “see” is used in the cross reference of 26 U.S. Code § 6212 are “made only for convenience”, and in so doing 26 U.S. Code § 1033 (a) (3) (C) and (D) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1033 - Involuntary conversions

(a) General rule

If property (as a result of its destruction in whole or in part, theft, seizure, or requisition or condemnation or threat or imminence thereof) is compulsorily or involuntarily converted—

(3) Property held by corporation the stock of which is replacement property

(C) Allocation of basis reduction

The decrease required under subparagraph (A) shall be allocated—

(i) first to property which is similar or related in service or use to the converted property,

(ii) second to depreciable property (as defined in section 1017(b)(3)(B)) not described in clause (i), and

(iii) then to other property.

179. Where the word “see” is used in the cross reference of 26 U.S. Code § 6504 are “made only for convenience”, and in so doing 26 U.S. Code § 1033 (a) (3) (C) and (D) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1033 - Involuntary conversions

180. Where the word “see” is used in the cross reference of 26 U.S. Code § 1035 are “made only for convenience”, and in so doing 26 U.S. Code § 1031(b) (c) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1031 - Exchange of property held for productive use or investment

(b) Gain from exchanges not solely in kind

If an exchange would be within the provisions of subsection (a), of section 1035(a), of section 1036(a), or of section 1037(a), if it were not for the fact that the property received in exchange consists not only of property permitted by such provisions to be received without the recognition of gain, but also of other property or money, then the gain, if any, to the recipient shall be recognized, but in an amount not in excess of the sum of such money and the fair market value of such other property.

(c) Loss from exchanges not solely in kind

If an exchange would be within the provisions of subsection (a), of section 1035(a), of section 1036(a), or of section 1037(a), if it were not for the fact that the property received in exchange consists not only of property permitted by such provisions to be received without the recognition of gain or loss, but also of other property or money, then no loss from the exchange shall be recognized.

181. Where the word “see” is used in the cross reference of 26 U.S. Code § 1035 are “made only for convenience”, and in so doing 26 U.S. Code § 1031(a) (d) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1031 - Exchange of property held for productive use or investment

(a) Nonrecognition of gain or loss from exchanges solely in kind

(d) Basis

If property was acquired on an exchange described in this section, section 1035 (a), section 1036(a), or section 1037 (a), then the basis shall be the same as that of the property exchanged, decreased in the amount of any money received by the taxpayer and increased in the amount of gain or decreased in the amount of loss to the taxpayer that was recognized on such exchange. If the property so acquired consisted in part of the type of property permitted by this section, section 1035 (a), section 1036(a), or section 1037 (a), to be received without the recognition of gain or loss, and in part of other property, the basis provided in this subsection shall be allocated between the properties (other than money) received, and for the purpose of the allocation there shall be assigned to such other property an amount equivalent to its fair market value at the date of the exchange. For purposes of this section, section 1035 (a), and section 1036 (a), where as part of the consideration to the taxpayer another party to the exchange assumed (as determined under section 357 (d)) a liability of the taxpayer, such assumption shall be considered as money received by the taxpayer on the exchange

182. Where the word “see” is used in the cross reference of 26 U.S. Code § 1036 are “made only for convenience”, and in so doing 26 U.S. Code § 1031(b) (c) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1031 - Exchange of property held for productive use or investment

183. Where the word “see” is used in the cross reference of 26 U.S. Code § 1036 are “made only for convenience”, and in so doing 26 U.S. Code § 1031(a) (d) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1031 - Exchange of property held for productive use or investment

184. Where the word “see” is used in the cross reference of 26 U.S. Code § 1054 are “made only for convenience”, and in so doing 46 U.S. Code § 1160 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

185. Where the word “see” is used in the cross reference of 26 U.S. Code § 1054 are “made only for convenience”, and in so doing 46 U.S. Code § 1161 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

186. Where the word “see” is used in the cross reference of 26 U.S. Code § 1054 are “made only for convenience”, and in so doing 50 U.S. Code § 1741 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

187. Where the word “see” is used in the cross reference of 26 U.S. Code § 1223 are “made only for convenience”, and in so doing 26 U.S. Code § 735(b) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 735 - Character of gain or loss on disposition of distributed property

(b) Holding period for distributed property

In determining the period for which a partner has held property received in a distribution from a partnership (other than for purposes of subsection (a)(2)), there shall be included the holding period of the partnership, as determined under section 1223, with respect to such property.

188. Where the word “see” is used in the cross reference of 26 U.S. Code § 1232 are “made only for convenience”, and in so doing 26 U.S. Code § 72 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 72 - Annuities; certain proceeds of endowment and life insurance contracts

189. Where the word “see” is used in the cross reference of 26 U.S. Code § 1403 are “made only for convenience”, and in so doing 26 U.S. Code § 6017 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6017 - Self-employment tax returns

190. Where the word “see” is used in the cross reference of 26 U.S. Code § 1403 are “made only for convenience”, and in so doing 26 U.S. Code § 7651 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7651 - Administration and collection of taxes in possessions

191. Where the word “see” is used in the cross reference of 26 U.S. Code § 1505 are “made only for convenience”, and in so doing 26 U.S. Code § 6503(a) (1) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6503 - Suspension of running of period of limitation

(a) Issuance of statutory notice of deficiency

(1) General rule

The running of the period of limitations provided in section 6501 or 6502 (or section 6229, but only with respect to a deficiency described in paragraph (2)(A) or (3) of section 6230 (a)). [1] on the making of assessments or the collection by levy or a proceeding in court, in respect of any deficiency as defined in section 6211 (relating to income, estate, gift and certain excise taxes), shall (after the mailing of a notice under section 6212 (a)) be suspended for the period during which the Secretary is prohibited from making the assessment or from collecting by levy or a proceeding in court (and in any event, if a proceeding in respect of the deficiency is placed on the docket of the Tax Court, until the decision of the Tax Court becomes final), and for 60 days thereafter.

192. Where the word “see” is used in the cross reference of 26 U.S. Code § 6161 are “made only for convenience”, and in so doing 26 U.S. Code § 6503 (d) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6503 - Suspension of running of period of limitation

(d) Extensions of time for payment of estate tax

The running of the period of limitation for collection of any tax imposed by chapter 11 shall be suspended for the period of any extension of time for payment granted under the provisions of section 6161 (a)(2) or (b)(2) or under the provisions of section 6163 or 6166.

193. Where the word “see” is used in the cross reference of 26 U.S. Code § 1505 are “made only for convenience”, and in so doing 26 U.S. Code § 482 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 482 - Allocation of income and deductions among taxpayers

194. Where the word “see” is used in the cross reference of 26 U.S. Code § 2106 are “made only for convenience”, and in so doing 26 U.S. Code § 2032 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 2032 - Alternate valuation

195. Where the word “see” is used in the cross reference of 26 U.S. Code § 2106 are “made only for convenience”, and in so doing 2 U.S. Code § 161 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

2 U.S. Code § 161 - Tax exemption of gifts, etc., to Library of Congress

196. Where the word “see” is used in the cross reference of 26 U.S. Code § 2522 are “made only for convenience”, and in so doing 2 U.S. Code § 161 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

2 U.S. Code § 161 - Tax exemption of gifts, etc., to Library of Congress

197. Where the word “see” is used in the cross reference of 26 U.S. Code § 2106 are “made only for convenience”, and in so doing 5 U.S. Code § 419b “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

198. Where the word “see” is used in the cross reference of 26 U.S. Code § 2522 are “made only for convenience”, and in so doing 5 U.S. Code § 419b “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

199. Where the word “see” is used in the cross reference of 26 U.S. Code § 2106 are “made only for convenience”, and in so doing 16 U.S. Code § 19c “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

16 U.S. Code §§ 19 to 19c - Repealed. Pub. L. 90-209, § 2, Dec. 18, 1967, 81 Stat. 656

200. Where the word “see” is used in the cross reference of 26 U.S. Code § 2522 are “made only for convenience”, and in so doing 16 U.S. Code § 19c “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

16 U.S. Code §§ 19 to 19c - Repealed. Pub. L. 90-209, § 2, Dec. 18, 1967, 81 Stat. 656

201. Where the word “see” is used in the cross reference of 26 U.S. Code §2106 are “made only for convenience”, and in so doing 31 U.S. Code § 725s-4 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

202. Where the word “see” is used in the cross reference of 26 U.S. Code §2522 are “made only for convenience”, and in so doing 31 U.S. Code § 725s-4 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

203. Where the word “see” is used in the cross reference of 26 U.S. Code §2106 are “made only for convenience”, and in so doing 31 U.S. Code § 757e “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

204. Where the word “see” is used in the cross reference of 26 U.S. Code §2522 are “made only for convenience”, and in so doing 31 U.S. Code § 757e “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

205. Where the word “see” is used in the cross reference of 26 U.S. Code § 2106 are “made only for convenience”, and in so doing 34 U.S. Code § 1119 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NO SUCH TITLE

206. Where the word “see” is used in the cross reference of 26 U.S. Code § 2522 are “made only for convenience”, and in so doing 34 U.S. Code § 1119 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NO SUCH TITLE

207. Where the word “see” is used in the cross reference of 26 U.S. Code § 2106 are “made only for convenience”, and in so doing 44 U.S. Code § 300gg “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE

208. Where the word “see” is used in the cross reference of 26 U.S. Code § 2522 are “made only for convenience”, and in so doing 44 U.S. Code § 300gg “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE

209. Where the word “see” is used in the cross reference of 26 U.S. Code § 2501 are “made only for convenience”, and in so doing 26 U.S. Code § 2511(a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 2511 - Transfers in general

210. Where the word “see” is used in the cross reference of 26 U.S. Code § 4041 are “made only for convenience”, and in so doing 26 U.S. Code § 4222 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 4222 - Registration

211. Where the word “see” is used in the cross reference of 26 U.S. Code § 4042 are “made only for convenience”, and in so doing 26 U.S. Code § 4222 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 4222 - Registration

212. Where the word “see” is used in the cross reference of 26 U.S. Code § 4057 are “made only for convenience”, and in so doing 26 U.S. Code § 4293 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 4293 - Exemption for United States and possessions

213. Where the word “see” is used in the cross reference of 26 U.S. Code § 4226 are “made only for convenience”, and in so doing 26 U.S. Code § 4293 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 4293 - Exemption for United States and possessions

214. Where the word “see” is used in the cross reference of 26 U.S. Code § 4057 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

215. Where the word “see” is used in the cross reference of 26 U.S. Code § 4226 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

216. Where the word “see” is used in the cross reference of 26 U.S. Code § 4294 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

217. Where the word “see” is used in the cross reference of 26 U.S. Code § 4305 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

218. Where the word “see” is used in the cross reference of 26 U.S. Code § 4312 are “made only for convenience”, and in so doing **26 U.S. Code § 4381 and SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

219. Where the word “see” is used in the cross reference of 26 U.S. Code § 4316 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

220. Where the word “see” is used in the cross reference of 26 U.S. Code § 4316 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

221. Where the word “see” is used in the cross reference of 26 U.S. Code § 4333 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

222. Where the word “see” is used in the cross reference of 26 U.S. Code § 4354 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

223. Where the word “see” is used in the cross reference of 26 U.S. Code § 4363 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

224. Where the word “see” is used in the cross reference of 26 U.S. Code § 4375 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

225. Where the word “see” is used in the cross reference of 26 U.S. Code § 4405 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

226. Where the word “see” is used in the cross reference of 26 U.S. Code § 4414 are “made only for convenience”, and in so doing 26 U.S. Code, SUBTITLE F “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

227. Where the word “see” is used in the cross reference of 26 U.S. Code § 4457 are “made only for convenience”, and in so doing 26 U.S. Code, SUBTITLE F “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

228. Where the word “see” is used in the cross reference of 26 U.S. Code § 4463 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

229. Where the word “see” is used in the cross reference of 26 U.S. Code § 4474 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

230. Where the word “see” is used in the cross reference of 26 U.S. Code § 4514 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

231. Where the word “see” is used in the cross reference of 26 U.S. Code § 4603 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

232. Where the word “see” is used in the cross reference of 26 U.S. Code § 4706 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

233. Where the word “see” is used in the cross reference of 26 U.S. Code § 4707 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

234. Where the word “see” is used in the cross reference of 26 U.S. Code § 4715 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

235. Where the word “see” is used in the cross reference of 26 U.S. Code § 4746 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

236. Where the word “see” is used in the cross reference of 26 U.S. Code § 4754 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

237. Where the word “see” is used in the cross reference of 26 U.S. Code § 4757 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

238. Where the word “see” is used in the cross reference of 26 U.S. Code § 4776 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

239. Where the word “see” is used in the cross reference of 26 U.S. Code § 4806 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

240. Where the word “see” is used in the cross reference of 26 U.S. Code § 4822 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

241. Where the word “see” is used in the cross reference of 26 U.S. Code § 4822 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

242. Where the word “see” is used in the cross reference of 26 U.S. Code § 4836 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

243. Where the word “see” is used in the cross reference of 26 U.S. Code § 4842 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

244. Where the word “see” is used in the cross reference of 26 U.S. Code § 4877 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

245. Where the word “see” is used in the cross reference of 26 U.S. Code § 4886 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

246. Where the word “see” is used in the cross reference of 26 U.S. Code § 4897 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

247. Where the word “see” is used in the cross reference of 26 U.S. Code § 5065 are “made only for convenience”, and in so doing **26 U.S. Code, SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subtitle F—Procedure and Administration (§§ 6001–7874)

248. Where the word “see” is used in the cross reference of 26 U.S. Code § 6206 are “made only for convenience”, and in so doing **26 U.S. Code Chapter 66 of SUBTITLE F** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

CHAPTER 66—LIMITATIONS (§§ 6501–6533) of Subtitle F— Procedure and Administration (§§ 6001–7874)

249. Where the word “see” is used in the cross reference of 26 U.S. Code § 6420 are “made only for convenience”, and in so doing **26 U.S. Code, subchapter B of Chapter 66** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subchapter B—Limitations on Credit or Refund (§§ 6511–6515) of CHAPTER 66— LIMITATIONS (§§ 6501–6533) of Subtitle F—Procedure and Administration (§§ 6001–7874)

250. Where the word “see” is used in the cross reference of 26 U.S. Code § 7422 are “made only for convenience”, and in so doing **26 U.S. Code, Chapter 65 and Chapter 66** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

CHAPTER 65—ABATEMENTS, CREDITS, AND REFUNDS (§§ 6401– 6432) of Subtitle F—Procedure and Administration (§§ 6001–7874)

CHAPTER 66—LIMITATIONS (§§ 6501–6533) of Subtitle F— Procedure and Administration (§§ 6001–7874)

251. Where the word “see” is used in the cross reference of 26 U.S. Code § 4226 are “made only for convenience”, and in so doing 26 U.S. Code § 6416(c) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6416 - Certain taxes on sales and services

(c) Refund to exporter or shipper

Under regulations prescribed by the Secretary the amount of any tax imposed by chapter 31, or chapter 32 erroneously or illegally collected in respect of any article exported to a foreign country or shipped to a possession of the United States may be refunded to the exporter or shipper thereof, if the person who paid such tax waives his claim to such amount.

252. Where the word “see” is used in the cross reference of 26 U.S. Code § 6612 are “made only for convenience”, and in so doing 26 U.S. Code § 6416 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6416 - Certain taxes on sales and services

253. Where the word “see” is used in the cross reference of 26 U.S. Code § 4305 are “made only for convenience”, and in so doing 26 U.S. Code § 4381 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE

254. Where the word “see” is used in the cross reference of 26 U.S. Code § 4333 are “made only for convenience”, and in so doing 26 U.S. Code § 4381 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

255. Where the word “see” is used in the cross reference of 26 U.S. Code § 4305 are “made only for convenience”, and in so doing 26 U.S. Code § 4383 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE

256. Where the word “see” is used in the cross reference of 26 U.S. Code § 4316 are “made only for convenience”, and in so doing 26 U.S. Code § 4383 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

257. Where the word “see” is used in the cross reference of 26 U.S. Code § 4333 are “made only for convenience”, and in so doing 26 U.S. Code § 4383 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

258. Where the word “see” is used in the cross reference of 26 U.S. Code § 4354 are “made only for convenience”, and in so doing 26 U.S. Code § 4383 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

259. Where the word “see” is used in the cross reference of 26 U.S. Code § 4363 are “made only for convenience”, and in so doing 26 U.S. Code § 4383 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

260. Where the word “see” is used in the cross reference of 26 U.S. Code § 4375 are “made only for convenience”, and in so doing 26 U.S. Code § 4383 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

261. Where the word “see” is used in the cross reference of 26 U.S. Code § 4315 are “made only for convenience”, and in so doing 26 U.S. Code § 4382 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

262. Where the word “see” is used in the cross reference of 26 U.S. Code § 4345 are “made only for convenience”, and in so doing 26 U.S. Code § 4382 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

263. Where the word “see” is used in the cross reference of 26 U.S. Code § 4333 are “made only for convenience”, and in so doing 26 U.S. Code § 4344 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

264. Where the word “see” is used in the cross reference of 26 U.S. Code § 4333 are “made only for convenience”, and in so doing 26 U.S. Code § 4351 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

265. Where the word “see” is used in the cross reference of 26 U.S. Code § 4333 are “made only for convenience”, and in so doing 26 U.S. Code § 4353 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

266. Where the word “see” is used in the cross reference of 26 U.S. Code § 4345 are “made only for convenience”, and in so doing 26 U.S. Code § 4322 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

267. Where the word “see” is used in the cross reference of 26 U.S. Code § 4345 are “made only for convenience”, and in so doing 26 U.S. Code § 4332 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

268. Where the word “see” is used in the cross reference of 26 U.S. Code § 4405 are “made only for convenience”, and in so doing 26 U.S. Code § 4421 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 4421 - Definitions

269. Where the word “see” is used in the cross reference of 26 U.S. Code § 4405 are “made only for convenience”, and in so doing 26 U.S. Code § 4423 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 4423 - Inspection of books

270. Where the word “see” is used in the cross reference of 26 U.S. Code § 4414 are “made only for convenience”, and in so doing 26 U.S. Code § 4423 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 4423 - Inspection of books

271. Where the word “see” is used in the cross reference of 26 U.S. Code § 7607 are “made only for convenience”, and in so doing 26 U.S. Code § 4423 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 4423 - Inspection of books

272. Where the word “see” is used in the cross reference of 26 U.S. Code § 4414 are “made only for convenience”, and in so doing 26 U.S. Code § 4421 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 4421 - Definitions

273. Where the word “see” is used in the cross reference of 26 U.S. Code § 4463 are “made only for convenience”, and in so doing 26 U.S. Code § 40 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 40 - Alcohol, etc., used as fuel

274. Where the word “see” is used in the cross reference of 26 U.S. Code § 4474 are “made only for convenience”, and in so doing 26 U.S. Code § 40 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 40 - Alcohol, etc., used as fuel

275. Where the word “see” is used in the cross reference of 26 U.S. Code § 4603 are “made only for convenience”, and in so doing 26 U.S. Code § 4501(b) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 4501 to 4503 - Repealed.

276. Where the word “see” is used in the cross reference of 26 U.S. Code § 4705 are “made only for convenience”, and in so doing 26 U.S. Code § 4735 (a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

277. Where the word “see” is used in the cross reference of 26 U.S. Code § 4706 are “made only for convenience”, and in so doing 26 U.S. Code § 4733 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

278. Where the word “see” is used in the cross reference of 26 U.S. Code § 4707 are “made only for convenience”, and in so doing 26 U.S. Code §§ 4731 to 4736 inclusive “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

279. Where the word “see” is used in the cross reference of 26 U.S. Code § 4715 are “made only for convenience”, and in so doing 26 U.S. Code §§ 4731 to 4736 inclusive “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

280. Where the word “see” is used in the cross reference of 26 U.S. Code § 4726 are “made only for convenience”, and in so doing 26 U.S. Code §§ 4731 to 4736 inclusive “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

281. Where the word “see” is used in the cross reference of 26 U.S. Code § 4707 are “made only for convenience”, and in so doing 26 U.S. Code § 4771 to 4776 inclusive “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

282. Where the word “see” is used in the cross reference of 26 U.S. Code § 4707 are “made only for convenience”, and in so doing 26 U.S. Code §§ 4731 to 4736 inclusive “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

283. Where the word “see” is used in the cross reference of 26 U.S. Code § 4707 are “made only for convenience”, and in so doing 26 U.S. Code §§ 4771 to 4776 inclusive “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

284. Where the word “see” is used in the cross reference of 26 U.S. Code § 4715 are “made only for convenience”, and in so doing 26 U.S. Code §§ 4771 to 4776 inclusive “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

285. Where the word “see” is used in the cross reference of 26 U.S. Code § 4715 are “made only for convenience”, and in so doing 26 U.S. Code §§ 4771 to 4776 inclusive “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

286. Where the word “see” is used in the cross reference of 26 U.S. Code § 4746 are “made only for convenience”, and in so doing 26 U.S. Code §§ 4771 to 4776 inclusive “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

287. Where the word “see” is used in the cross reference of 26 U.S. Code § 4757 are “made only for convenience”, and in so doing 26 U.S. Code §§ 4771 to 4776 inclusive “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

288. Where the word “see” is used in the cross reference of 26 U.S. Code § 4746 are “made only for convenience”, and in so doing 26 U.S. Code §§ 4761 to 4762 inclusive “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

289. Where the word “see” is used in the cross reference of 26 U.S. Code § 4757 are “made only for convenience”, and in so doing 26 U.S. Code §§ 4761 to 4762 inclusive “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

290. Where the word “see” is used in the cross reference of 26 U.S. Code § 4757 are “made only for convenience”, and in so doing **26 U.S. Code, Chapter 40** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

CHAPTER 40—GENERAL PROVISIONS RELATING TO OCCUPATIONAL TAXES (§§ 4901–4907)

291. Where the word “see” is used in the cross reference of 26 U.S. Code § 4822 are “made only for convenience”, and in so doing **26 U.S. Code, Chapter 40** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

CHAPTER 40—GENERAL PROVISIONS RELATING TO OCCUPATIONAL TAXES (§§ 4901–4907)

292. Where the word “see” is used in the cross reference of 26 U.S. Code § 4842 are “made only for convenience”, and in so doing **26 U.S. Code, Chapter 40** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

CHAPTER 40—GENERAL PROVISIONS RELATING TO OCCUPATIONAL TAXES (§§ 4901–4907)

293. Where the word “see” is used in the cross reference of 26 U.S. Code § 4772 are “made only for convenience”, and in so doing 26 U.S. Code § 4762(b) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

294. Where the word “see” is used in the cross reference of 26 U.S. Code § 4819 are “made only for convenience”, and in so doing 26 U.S. Code § 4826 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

295. Where the word “see” is used in the cross reference of 26 U.S. Code § 4822 are “made only for convenience”, and in so doing 26 U.S. Code § 4826 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

296. Where the word “see” is used in the cross reference of 26 U.S. Code § 4836 are “made only for convenience”, and in so doing 26 U.S. Code § 4846 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

297. Where the word “see” is used in the cross reference of 26 U.S. Code § 4842 are “made only for convenience”, and in so doing 26 U.S. Code § 4846 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

298. Where the word “see” is used in the cross reference of 26 U.S. Code § 5001 are “made only for convenience”, and in so doing 26 U.S. Code § 5689 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5689 - Repealed

299. Where the word “see” is used in the cross reference of 26 U.S. Code § 5004 are “made only for convenience”, and in so doing 26 U.S. Code § 5194(f) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

300. Where the word “see” is used in the cross reference of 26 U.S. Code § 5005 are “made only for convenience”, and in so doing 26 U.S. Code § 5194 (f) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

301. Where the word “see” is used in the cross reference of 26 U.S. Code § 5006 are “made only for convenience”, and in so doing 26 U.S. Code § 5194 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

302. Where the word “see” is used in the cross reference of 26 U.S. Code § 5010 are “made only for convenience”, and in so doing 26 U.S. Code § 5194(g) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

303. Where the word “see” is used in the cross reference of 26 U.S. Code § 5212 are “made only for convenience”, and in so doing 26 U.S. Code § 5194 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

304. Where the word “see” is used in the cross reference of 26 U.S. Code § 5242 are “made only for convenience”, and in so doing 26 U.S. Code § 5194 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

305. NONE EXIST

306. Where the word “see” is used in the cross reference of 26 U.S. Code § 5246 are “made only for convenience”, and in so doing 26 U.S. Code § 5194 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

307. Where the word “see” is used in the cross reference of 26 U.S. Code § 5004 are “made only for convenience”, and in so doing 26 U.S. Code § 5217(a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

308. Where the word “see” is used in the cross reference of 26 U.S. Code § 5006 are “made only for convenience”, and in so doing 26 U.S. Code § 5217(a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

309. Where the word “see” is used in the cross reference of 26 U.S. Code § 5025 are “made only for convenience”, and in so doing 26 U.S. Code § 5217(a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

310. Where the word “see” is used in the cross reference of 26 U.S. Code § 5195 are “made only for convenience”, and in so doing 26 U.S. Code § 5217 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

311. Where the word “see” is used in the cross reference of 26 U.S. Code § 5246 are “made only for convenience”, and in so doing 26 U.S. Code § 5217 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

312. Where the word “see” is used in the cross reference of 26 U.S. Code § 5005 are “made only for convenience”, and in so doing 26 U.S. Code § 5232(a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5232 - Imported distilled spirits

(a) Transfer to distilled spirits plant without payment of tax

Distilled spirits imported or brought into the United States in bulk containers may, under such regulations as the Secretary shall prescribe, be withdrawn from customs custody and transferred in such bulk containers or by pipeline to the bonded premises of a distilled spirits plant without payment of the internal revenue tax imposed on such distilled spirits. The person operating the bonded premises of the distilled spirits plant to which such spirits are transferred shall become liable for the tax on distilled spirits withdrawn from customs custody under this section upon release of the spirits from customs custody, and the importer, or the person bringing such distilled spirits into the United States, shall thereupon be relieved of his liability for such tax.

313. Where the word “see” is used in the cross reference of 26 U.S. Code § 5005 are “made only for convenience”, and in so doing 26 U.S. Code § 5001 (a) (6) and (7) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a)

NONE EXIST

314. Where the word “see” is used in the cross reference of 26 U.S. Code § 5007 are “made only for convenience”, and in so doing 26 U.S. Code § 5001 (a) (6) and (7) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5001 - Imposition, rate, and attachment of tax

(a) Rate of tax

(6) Fruit-flavor concentrates

If any volatile fruit-flavor concentrate (or any fruit mash or juice from which such concentrate is produced) containing one-half of 1 percent or more of alcohol by volume, which is manufactured free from tax under section 5511, is sold, transported, or used by any person in violation of the provisions of this chapter or regulations promulgated thereunder, such person and such concentrate, mash, or juice shall be subject to all provisions of this chapter pertaining to distilled spirits and wines, including those requiring the payment of tax thereon; and the person so selling, transporting, or using such concentrate, mash, or juice shall be required to pay such tax.

(7) Imported liqueurs and cordials

Imported liqueurs and cordials, or similar compounds, containing distilled spirits, shall be taxed as distilled spirits

315. Where the word “see” is used in the cross reference of 26 U.S. Code § 5334 are “made only for convenience”, and in so doing 26 U.S. Code § 5001 (a) (6) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5001 - Imposition, rate, and attachment of tax

(a) Rate of tax

(6) Fruit-flavor concentrates

If any volatile fruit-flavor concentrate (or any fruit mash or juice from which such concentrate is produced) containing one-half of 1 percent or more of alcohol by volume, which is manufactured free from tax under section 5511, is sold, transported, or used by any person in violation of the provisions of this chapter or regulations promulgated thereunder, such person and such concentrate, mash, or juice shall be subject to all provisions of this chapter pertaining to distilled spirits and wines, including those requiring the payment of tax thereon; and the person so selling, transporting, or using such concentrate, mash, or juice shall be required to pay such tax.

316. Where the word “see” is used in the cross reference of 26 U.S. Code § 5005 are “made only for convenience”, and in so doing 26 U.S. Code § 5373 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5373 - Wine spirits

317. Where the word “see” is used in the cross reference of 26 U.S. Code § 5006 are “made only for convenience”, and in so doing 26 U.S. Code § 5373 (b) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5373 - Wine spirits

(b) Withdrawal of wine spirits

(1) The proprietor of any bonded wine cellar may withdraw and receive wine spirits without payment of tax from the bonded premises of any distilled spirits plant, or from any bonded wine cellar as provided in paragraph (2), for use in the production of natural wine, for addition to concentrated or unconcentrated juice for use in wine production, or for such other uses as may be authorized in this subchapter.

(2) Wine spirits so withdrawn, and not used in wine production or as otherwise authorized in this subchapter, may, as provided by regulations prescribed by the Secretary, be transferred to the bonded premises of any distilled spirits plant or bonded wine cellar, or may be taxpaid and removed as provided by law.

(3) On such use, transfer, or taxpayment, the Secretary shall credit the proprietor with the amount of wine spirits so used or transferred or taxpaid and, in addition, with such portion of wine spirits so withdrawn as may have been lost either in transit or on the bonded wine cellar premises, to the extent allowable under section 5008 (a). Where the proprietor has used wine spirits in actual wine production but in violation of the requirements of this subchapter, the Secretary shall also extend such credit to the wine spirits so used if the proprietor satisfactorily shows that such wine spirits were not knowingly used in violation of law.

(4) Suitable samples of brandy or wine spirits may, under regulations prescribed by the Secretary, be withdrawn free of tax from the bonded premises of any distilled spirits plant, bonded wine cellar, or authorized experimental premises, for analysis or testing.

318. Where the word “see” is used in the cross reference of 26 U.S. Code § 5006 are “made only for convenience”, and in so doing 26 U.S. Code § 5247 (d) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

319. Where the word “see” is used in the cross reference of 26 U.S. Code § 5009 are “made only for convenience”, and in so doing 26 U.S. Code § 5247 (d) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

320. Where the word “see” is used in the cross reference of **26 U.S. Code § 5007** are “made only for convenience”, and in so doing 26 U.S. Code § 5006 (c) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5006 - Determination of tax

(c) Distilled spirits not bonded

(1) General

The tax on any distilled spirits, removed from the place where they were distilled and (except as otherwise provided by law) not deposited in storage on bonded premises of a distilled spirits plant, shall, at any time within the period of limitation provided in section 6501, when knowledge of such fact is obtained by the Secretary, be assessed on the distiller of such distilled spirits (or other person liable for the tax) and payment of such tax immediately demanded and, on the neglect or refusal of payment, the Secretary shall proceed to collect the same by distraint. This paragraph shall not exclude any other remedy or proceeding provided by law.

(2) Production at other than qualified plants

Except as otherwise provided by law, the tax on any distilled spirits produced in the United States at any place other than a qualified distilled spirits plant shall be due and payable immediately upon production

321. Where the word “see” is used in the cross reference of 26 U.S. Code § 5242 are “made only for convenience”, and in so doing 26 U.S. Code § 5006 (a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5006 - Determination of tax

(a) Requirements

(1) In general

Except as otherwise provided in this section, the tax on distilled spirits shall be determined when the spirits are withdrawn from bond. Such tax shall be determined by such means as the Secretary shall by regulations prescribe, and with the use of such devices and apparatus (including but not limited to tanks and pipelines) as the Secretary may require. The tax on distilled spirits withdrawn from the bonded premises of a distilled spirits plant shall be determined upon completion of the gauge for determination of tax and before withdrawal from bonded premises, under such regulations as the Secretary shall prescribe.

(2) Distilled spirits not accounted for

If the Secretary finds that the distiller has not accounted for all the distilled spirits produced by him, he shall, from all the evidence he can obtain, determine what quantity of distilled spirits was actually produced by such distiller, and an assessment shall be made for the difference between the quantity reported and the quantity shown to have been actually produced at the rate of tax imposed by law for every proof gallon.

322. Where the word “see” is used in the cross reference of 26 U.S. Code §6206 are “made only for convenience”, and in so doing 26 U.S. Code § 5006 (c) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5006 - Determination of tax

(c) Distilled spirits not bonded

(1) General

The tax on any distilled spirits, removed from the place where they were distilled and (except as otherwise provided by law) not deposited in storage on bonded premises of a distilled spirits plant, shall, at any time within the period of limitation provided in section 6501, when knowledge of such fact is obtained by the Secretary, be assessed on the distiller of such distilled spirits (or other person liable for the tax) and payment of such tax immediately demanded and, on the neglect or refusal of payment, the Secretary shall proceed to collect the same by distraint. This paragraph shall not exclude any other remedy or proceeding provided by law.

(2) Production at other than qualified plants

Except as otherwise provided by law, the tax on any distilled spirits produced in the United States at any place other than a qualified distilled spirits plant shall be due and payable immediately upon production.

323. Where the word “see” is used in the cross reference of 26 U.S. Code §6206 are “made only for convenience”, and in so doing 26 U.S. Code § 5006 (b) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5006 - Determination of tax

(b) Taxable loss

(1) On original quantity

Where there is evidence satisfactory to the Secretary that there has been any loss of distilled spirits from any cask or other package deposited on bonded premises, other than a loss which by reason of section 5008 (a) is not taxable, the Secretary may require the withdrawal from bonded premises of such distilled spirits, and direct the officer designated by him to collect the tax accrued on the original quantity of distilled spirits entered for deposit on bonded premises in such cask or package; except that, under regulations prescribed by the Secretary, when the extent of any loss from causes other than theft or unauthorized voluntary destruction can be established by the proprietor to the satisfaction of the Secretary an allowance of the tax on the loss so established may be credited against the tax on the original quantity. If such tax is not paid on demand it shall be assessed and collected as other taxes are assessed and collected.

(2) Alternative method

Where there is evidence satisfactory to the Secretary that there has been access, other than is authorized by law, to the contents of casks or packages stored on bonded premises, and

the extent of such access is such as to evidence a lack of due diligence or a failure to employ necessary and effective controls on the part of the proprietor, the Secretary (in lieu of requiring the casks or packages to which such access has been had to be withdrawn and tax paid on the original quantity of distilled spirits entered for deposit on bonded premises in such casks or packages as provided in paragraph (1)) may assess an amount equal to the tax on 5 proof gallons of distilled spirits at the prevailing rate on each of the total number of such casks or packages as determined by him.

324. Where the word “see” is used in the cross reference of 26 U.S. Code § 5007 are “made only for convenience”, and in so doing 26 U.S. Code § 5179 (b) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5179 - Registration of stills

(b) Cross references

(1) For penalty and forfeiture provisions relating to unregistered stills, see sections 5601 (a)(1) and 5615 (1).

(2) For provisions requiring notification to set up a still, boiler, or other vessel for distilling, see section 5101 (a)(2).

325. Where the word “see” is used in the cross reference of 26 U.S. Code § 5009 are “made only for convenience”, and in so doing 26 U.S. Code § 5522 (a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code [part III - REPEALED]

[§§ 5521 to 5523. Repealed.]

326. Where the word “see” is used in the cross reference of 26 U.S. Code § 5010 are “made only for convenience”, and in so doing 26 U.S. Code § 6801 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6801 - Authority for establishment, alteration, and distribution

327. Where the word “see” is used in the cross reference of 26 U.S. Code § 5010 are “made only for convenience”, and in so doing 26 U.S. Code § 5250 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

328. Where the word “see” is used in the cross reference of 26 U.S. Code § 5212 are “made only for convenience”, and in so doing 26 U.S. Code § 5250 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

329. Where the word “see” is used in the cross reference of 26 U.S. Code § 5011 are “made only for convenience”, and in so doing 26 U.S. Code § 5023 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. CODE [SUBPART B - REPEALED]

[§§ 5021 to 5026. Repealed.]

330. Where the word “see” is used in the cross reference of 26 U.S. Code § 5025 are “made only for convenience”, and in so doing 26 U.S. Code § 5023 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. CODE [SUBPART B - REPEALED]

[§§ 5021 to 5026. Repealed.]

331. Where the word “see” is used in the cross reference of 26 U.S. Code § 5011 are “made only for convenience”, and in so doing 26 U.S. Code § 5017 (a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

332. Where the word “see” is used in the cross reference of 26 U.S. Code § 5012 are “made only for convenience”, and in so doing 26 U.S. Code § 5062 (b) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5062 - Refund and drawback in case of exportation

(b) Drawback

On the exportation of distilled spirits or wines manufactured, produced, bottled, or packaged in casks or other bulk containers in the United States on which an internal revenue tax has been paid or determined, and which are contained in any cask or other bulk container, or in bottles packed in cases or other containers, there shall be allowed, under regulations prescribed by the Secretary, a drawback equal in amount to the tax found to have been paid or determined on such distilled spirits or wines. In the case of distilled spirits, the preceding sentence shall not apply unless the claim for drawback is filed by the

bottler or packager of the spirits and unless such spirits have been marked, especially for export, under regulations prescribed by the Secretary. The Secretary is authorized to prescribe regulations governing the determination and payment or crediting of drawback of internal revenue tax on spirits and wines eligible for drawback under this subsection, including the requirements of such notices, bonds, bills of lading, and other evidence indicating payment or determination of tax and exportation as shall be deemed necessary

333. Where the word “see” is used in the cross reference of 26 U.S. Code § 5012 are “made only for convenience”, and in so doing 26 U.S. Code § 5131 through 5134 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5131 - Packaging distilled spirits for industrial uses

26 U.S. Code § 5132 - Prohibited purchases by dealers

26 U.S. Code § 5133 - NONE EXIST

26 U.S. Code § 5134 - NONE EXIST

334. Where the word “see” is used in the cross reference of 26 U.S. Code § 5012 are “made only for convenience”, and in so doing 19 U.S. Code § 1313 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

19 U.S. Code § 1313 - Drawback and refunds

335. Where the word “see” is used in the cross reference of 26 U.S. Code § 5012 are “made only for convenience”, and in so doing 19 U.S. Code Sic. “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

U.S. Code: Title 19 - CUSTOMS DUTIES

336. Where the word “see” is used in the cross reference of 26 U.S. Code § 5025 are “made only for convenience”, and in so doing 26 U.S. Code § 5306 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

337. Where the word “see” is used in the cross reference of 26 U.S. Code § 5025 are “made only for convenience”, and in so doing 26 U.S. Code § 5523 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. CODE [PART III - REPEALED]

[§§ 5521 to 5523. Repealed.]

338. Where the word “see” is used in the cross reference of 26 U.S. Code § 5025 are “made only for convenience”, and in so doing 26 U.S. Code § 5392 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5392 - Definitions

339. Where the word “see” is used in the cross reference of 26 U.S. Code § 5025 are “made only for convenience”, and in so doing 26 U.S. Code § 5511 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5511 - Establishment and operation

340. Where the word “see” is used in the cross reference of 26 U.S. Code § 5027 are “made only for convenience”, and in so doing 26 U.S. Code § 5008 (b) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5008 - Abatement, remission, refund, and allowance for loss or destruction of distilled spirits

(b) Voluntary destruction

The proprietor of the distilled spirits plant or other persons liable for the tax imposed by this chapter or by section 7652 with respect to any distilled spirits in bond may voluntarily destroy such spirits, but only if such destruction is under such supervision and under such regulations as the Secretary may prescribe.

341. Where the word “see” is used in the cross reference of 26 U.S. Code § 5243 are “made only for convenience”, and in so doing 26 U.S. Code § 5008 (a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5008 - Abatement, remission, refund, and allowance for loss or destruction of distilled spirits

(a) Distilled spirits lost or destroyed in bond

(1) Extent of loss allowance

No tax shall be collected in respect of distilled spirits lost or destroyed while in bond, except that such tax shall be collected—

(A) Theft

In the case of loss by theft, unless the Secretary finds that the theft occurred without connivance, collusion, fraud, or negligence on the part of the proprietor of the distilled spirits plant, owner, consignor, consignee, bailee, or carrier, or the employees or agents of any of them;

(B) Voluntary destruction

In the case of voluntary destruction, unless such destruction is carried out as provided in subsection (b); and

(C) Unexplained shortage

In the case of an unexplained shortage of bottled distilled spirits.

(2) Proof of loss

In any case in which distilled spirits are lost or destroyed, whether by theft or otherwise, the Secretary may require the proprietor of the distilled spirits plant or other person liable for the tax to file a claim for relief from the tax and submit proof as to the cause of such loss. In every case where it appears that the loss was by theft, the burden shall be upon the proprietor of the distilled spirits plant or other person responsible for the distilled spirits tax to establish to the satisfaction of the Secretary that such loss did not occur as the result of connivance, collusion, fraud, or negligence on the part of the proprietor of the distilled spirits plant, owner, consignor, consignee, bailee, or carrier, or the employees or agents of any of them.

(3) Refund of tax

In any case where the tax would not be collectible by virtue of paragraph (1), but such tax has been paid, the Secretary shall refund such tax.

(4) Limitations

Except as provided in paragraph (5), no tax shall be abated, remitted, credited, or refunded under this subsection where the loss occurred after the tax was determined (as provided in section 5006 (a)). The abatement, remission, credit, or refund of taxes provided for by paragraphs (1) and (3) in the case of loss of distilled spirits by theft shall only be allowed to the extent that the claimant is not indemnified against or recompensed in respect of the tax for such loss.

(5) Applicability

The provisions of this subsection shall extend to and apply in respect of distilled spirits lost after the tax was determined and before completion of the physical removal of the distilled spirits from the bonded premises.

342. Where the word “see” is used in the cross reference of 26 U.S. Code § 5027 are “made only for convenience”, and in so doing 26 U.S. Code § 5282(b) and (c) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

343. Where the word “see” is used in the cross reference of 26 U.S. Code § 5028 are “made only for convenience”, and in so doing 26 U.S. Code Chapter 51, Subchapter J “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code Chapter 51, Subchapter J - Penalties, Seizures, and Forfeitures Relating to Liquors

344. Where the word “see” is used in the cross reference of 26 U.S. Code § 5045 are “made only for convenience”, and in so doing **26 U.S. Code § Chapter 51, subchapter F** and Chapter 51, subchapter J “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code Chapter 51, Subchapter F - Bonded and Taxpaid Wine Premises

26 U.S. Code Chapter 51, Subchapter J - Penalties, Seizures, and Forfeitures Relating to Liquors

345. Where the word “see” is used in the cross reference of 26 U.S. Code § 5084 are “made only for convenience”, and in so doing 26 U.S. Code, subpart B of part I of subchapter A of Chapter 51 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. CODE [SUBPART B - REPEALED]

[§§ 5021 to 5026. Repealed.]

346. Where the word “see” is used in the cross reference of 26 U.S. Code § 5084 are “made only for convenience”, and in so doing 26 U.S. Code of subchapter D of Chapter 51 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code Chapter 51, Subchapter D - Industrial Use of Distilled Spirits

347. Where the word “see” is used in the cross reference of 26 U.S. Code § 5084 are “made only for convenience”, and in so doing 26 U.S. Code of subchapter J of Chapter 51 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code Chapter 51, Subchapter J - Penalties, Seizures, and Forfeitures Relating to Liquors

348. Where the word “see” is used in the cross reference of 26 U.S. Code § 5320 are “made only for convenience”, and in so doing 26 U.S. Code, Chapter 51, subchapter J “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code Chapter 51, Subchapter J - Penalties, Seizures, and Forfeitures Relating to Liquors

349. Where the word “see” is used in the cross reference of 26 U.S. Code § 5663 are “made only for convenience”, and in so doing 26 U.S. Code, part IV and part I of subchapter J of Chapter 51 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code Part IV - PENALTY, SEIZURE, AND FORFEITURE PROVISIONS
COMMON TO LIQUORS

350. Where the word “see” is used in the cross reference of 26 U.S. Code § 7329 are “made only for convenience”, and in so doing 26 U.S. Code, Chapter 51 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code Chapter 51, Subchapter F - Bonded and Taxpaid Wine Premises

351. Where the word “see” is used in the cross reference of 26 U.S. Code § 7655 are “made only for convenience”, and in so doing **26 U.S. Code, Chapter 2** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code Chapter 2 - TAX ON SELF-EMPLOYMENT INCOME

352. Where the word “see” is used in the cross reference of 26 U.S. Code § 7655 are “made only for convenience”, and in so doing **26 U.S. Code, Chapter 21** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code Chapter 21 - FEDERAL INSURANCE CONTRIBUTIONS ACT

353. Where the word “see” is used in the cross reference of 26 U.S. Code § 7655 are “made only for convenience”, and in so doing 26 U.S. Code, Parts I and III of subchapter A of Chapter 39 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

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354. Where the word “see” is used in the cross reference of 26 U.S. Code § 7655 are “made only for convenience”, and in so doing 26 U.S. Code, Parts II and III of subchapter A of Chapter 39 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

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355. Where the word “see” is used in the cross reference of 26 U.S. Code § 7655 are “made only for convenience”, and in so doing 26 U.S. Code, Chapter 51 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code Chapter 51, Subchapter F - Bonded and Taxpaid Wine Premises

356. Where the word “see” is used in the cross reference of 26 U.S. Code § 7655 are “made only for convenience”, and in so doing 26 U.S. Code, subchapter A of Chapter 37 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code [chapter 37 - REPEALED]

357. Where the word “see” is used in the cross reference of 26 U.S. Code § 7329 are “made only for convenience”, and in so doing 26 U.S. Code, Chapter 52 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code Chapter 52 - TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES

358. Where the word “see” is used in the cross reference of 26 U.S. Code § 7329 are “made only for convenience”, and in so doing 26 U.S. Code, Chapter 53 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code Chapter 53 - MACHINE GUNS, DESTRUCTIVE DEVICES, AND CERTAIN OTHER FIREARMS

359. Where the word “see” is used in the cross reference of 26 U.S. Code § 7410 are “made only for convenience”, and in so doing **26 U.S. Code, Chapter 64** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code Chapter 64 - COLLECTION

360. Where the word “see” is used in the cross reference of 26 U.S. Code § 5042 are “made only for convenience”, and in so doing 26 U.S. Code § 5370 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5370 - Losses

361. Where the word “see” is used in the cross reference of 26 U.S. Code § 5042 are “made only for convenience”, and in so doing 26 U.S. Code § 5372 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5372 - Sampling

362. Where the word “see” is used in the cross reference of 26 U.S. Code § 5042 are “made only for convenience”, and in so doing 26 U.S. Code § 5362 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5362 - Removals of wine from bonded wine cellars

363. Where the word “see” is used in the cross reference of 26 U.S. Code § 5113 are “made only for convenience”, and in so doing 26 U.S. Code § 5111 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5111 - Eligibility

364. Where the word “see” is used in the cross reference of 26 U.S. Code § 5123 are “made only for convenience”, and in so doing 26 U.S. Code § 5111 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5111 - Eligibility

365. Where the word “see” is used in the cross reference of 26 U.S. Code § 5113 are “made only for convenience”, and in so doing 26 U.S. Code § 5123 (d) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5123 - Preservation and inspection of records, and entry of premises for inspection ---- NO (d)

366. Where the word “see” is used in the cross reference of 26 U.S. Code § 5114 are “made only for convenience”, and in so doing 26 U.S. Code § 5197 (a) (2) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

367. Where the word “see” is used in the cross reference of 26 U.S. Code § 5114 are “made only for convenience”, and in so doing 26 U.S. Code § 5285 (b) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

368. Where the word “see” is used in the cross reference of 26 U.S. Code § 5114 are “made only for convenience”, and in so doing 26 U.S. Code § 5620 and 5621 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

NONE EXIST

369. Where the word “see” is used in the cross reference of 26 U.S. Code § 5123 are “made only for convenience”, and in so doing 26 U.S. Code § 5113 (c) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5113 - Investigation of claims ---- NO (C)

370. Where the word “see” is used in the cross reference of 26 U.S. Code § 5123 are “made only for convenience”, and in so doing 26 U.S. Code § 5113 (d) (1) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5113 - Investigation of claims ---- NO (d)(1)

371. Where the word “see” is used in the cross reference of 26 U.S. Code § 5123 are “made only for convenience”, and in so doing 26 U.S. Code § 5113 (d) (2) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5113 - Investigation of claims ---- NO (d)(2)

372. Where the word “see” is used in the cross reference of 26 U.S. Code § 5173 are “made only for convenience”, and in so doing 26 U.S. Code § 5552 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5552 - Installation of meters, tanks, and other apparatus

373. Where the word “see” is used in the cross reference of 26 U.S. Code § 5273 are “made only for convenience”, and in so doing 26 U.S. Code § 5552 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5552 - Installation of meters, tanks, and other apparatus

374. Where the word “see” is used in the cross reference of 26 U.S. Code § 5403 are “made only for convenience”, and in so doing 26 U.S. Code § 5552 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5552 - Installation of meters, tanks, and other apparatus

375. Where the word “see” is used in the cross reference of 26 U.S. Code § 5173 are “made only for convenience”, and in so doing 26 U.S. Code § 5618 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

376. Where the word “see” is used in the cross reference of 26 U.S. Code § 5176 are “made only for convenience”, and in so doing 6 U.S. Code § 15 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE.... TITLE 6— Domestic Security

377. Where the word “see” is used in the cross reference of 26 U.S. Code § 5403 are “made only for convenience”, and in so doing 6 U.S. Code § 15 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE.... TITLE 6— Domestic Security

378. Where the word “see” is used in the cross reference of 26 U.S. Code § 7485 are “made only for convenience”, and in so doing 6 U.S. Code § 15 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE.... TITLE 6— Domestic Security

379. Where the word “see” is used in the cross reference of 26 U.S. Code § 5176 are “made only for convenience”, and in so doing 26 U.S. Code § 5604 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5604 - Penalties relating to marks, brands, and containers

380. Where the word “see” is used in the cross reference of 26 U.S. Code § 5176 are “made only for convenience”, and in so doing 26 U.S. Code § 5606 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5606 - Penalty relating to containers of distilled spirits

381. Where the word “see” is used in the cross reference of 26 U.S. Code § 5195 are “made only for convenience”, and in so doing 26 U.S. Code § 5216 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5216 - Regulation of operations

382. Where the word “see” is used in the cross reference of 26 U.S. Code § 5195 are “made only for convenience”, and in so doing 26 U.S. Code § 5613 and 5614 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5613 - Forfeiture of distilled spirits not closed, marked, or branded as required by law

26 U.S. Code § 5614 - Burden of proof in cases of seizure of spirits

383. Where the word “see” is used in the cross reference of 26 U.S. Code § 5212 are “made only for convenience”, and in so doing 26 U.S. Code § 5193 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

384. Where the word “see” is used in the cross reference of 26 U.S. Code § 5242 are “made only for convenience”, and in so doing 26 U.S. Code § 5193 (a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

385. Where the word “see” is used in the cross reference of 26 U.S. Code § 5212 are “made only for convenience”, and in so doing 26 U.S. Code § 5282 (b) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

386. Where the word “see” is used in the cross reference of 26 U.S. Code § 5212 are “made only for convenience”, and in so doing 26 U.S. Code § 5115 (a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

387. Where the word “see” is used in the cross reference of 26 U.S. Code § 5241 are “made only for convenience”, and in so doing 26 U.S. Code § 5250 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

388. Where the word “see” is used in the cross reference of 26 U.S. Code § 5241 are “made only for convenience”, and in so doing 26 U.S. Code § 5243 (a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5243 - Sale of abandoned spirits for denaturation without collection of tax

389. Where the word “see” is used in the cross reference of 26 U.S. Code § 5242 are “made only for convenience”, and in so doing 26 U.S. Code § 5217 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

390. Where the word “see” is used in the cross reference of 26 U.S. Code § 524 are “made only for convenience”, and in so doing 26 U.S. Code § 5246 (a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

391. Where the word “see” is used in the cross reference of 26 U.S. Code § 5273 are “made only for convenience”, and in so doing 26 U.S. Code § 5627 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

392. Where the word “see” is used in the cross reference of 26 U.S. Code § 5275 are “made only for convenience”, and in so doing 26 U.S. Code § 5174 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5174 - Repealed.

393. Where the word “see” is used in the cross reference of 26 U.S. Code § 5275 are “made only for convenience”, and in so doing 26 U.S. Code § 5105 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

394. Where the word “see” is used in the cross reference of 26 U.S. Code § 5275 are “made only for convenience”, and in so doing 26 U.S. Code § 5081 and 5111 and 5121 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

26 U.S. Code § 5111 – Eligibility

26 U.S. Code § 5121 - Recordkeeping by wholesale dealers

395. Where the word “see” is used in the cross reference of 26 U.S. Code § 5281 are “made only for convenience”, and in so doing 26 U.S. Code § 5273 (a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5273 - Sale, use, and recovery of denatured distilled spirits

(a) Use of specially denatured distilled spirits

Any person using specially denatured distilled spirits in the manufacture of articles shall file such formulas and statements of process, submit such samples, and comply with such other requirements, as the Secretary shall by regulations prescribe, and no person shall use specially denatured distilled spirits in the manufacture or production of any article until approval of the article, formula, and process has been obtained from the Secretary.

396. Where the word “see” is used in the cross reference of 26 U.S. Code § 5281 are “made only for convenience”, and in so doing 26 U.S. Code § 5025 (e) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code [subpart B - Repealed]

[§§ 5021 to 5026. Repealed.]

397. Where the word “see” is used in the cross reference of 26 U.S. Code § 5320 are “made only for convenience”, and in so doing 26 U.S. Code § 5005 (c) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5005 - Persons liable for tax

(c) Proprietors of distilled spirits plants

(1) Bonded storage

Every person operating bonded premises of a distilled spirits plant shall be liable for the internal revenue tax on all distilled spirits while the distilled spirits are stored on such premises, and on all distilled spirits which are in transit to such premises (from the time of removal from the transferor’s bonded premises) pursuant to application made by him. Such liability for the tax on distilled spirits shall continue until the distilled spirits are transferred or withdrawn from bonded premises as authorized by law, or until such liability for tax is relieved by reason of the provisions of section 5008 (a). Nothing in this paragraph shall relieve any person from any liability imposed by subsection (a) or (b).

(2) Transfers in bond

When distilled spirits are transferred in bond in accordance with the provisions of section 5212, persons liable for the tax on such spirits under subsection (a) or (b), or under any similar prior provisions of internal revenue law, shall be relieved of such liability, if proprietors of transferring and receiving premises are independent of each other and neither has a proprietary interest, directly or indirectly, in the business of the other, and all persons liable for the tax under subsection (a) or (b), or under any similar prior provisions of internal revenue law, have divested themselves of all interest in the spirits so transferred.

Such relief from liability shall be effective from the time of removal from the transferor's bonded premises, or from the time of divestment of interest, whichever is later.

398. Where the word "see" is used in the cross reference of 26 U.S. Code § 5320 are "made only for convenience", and in so doing 26 U.S. Code § 5004 (b) "shall be given no legal effect" pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5004 - Lien for tax

(b) Cross reference

For provisions relating to extinguishing of lien in case of redistillation, see section 5223 (e).

399. Where the word "see" is used in the cross reference of 26 U.S. Code § 6326 are "made only for convenience", and in so doing 26 U.S. Code § 5004 "shall be given no legal effect" pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5004 - Lien for tax

400. Where the word "see" is used in the cross reference of 26 U.S. Code § 5334 are "made only for convenience", and in so doing 26 U.S. Code § 5647 "shall be given no legal effect" pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

401. Where the word "see" is used in the cross reference of 26 U.S. Code § 5403 are "made only for convenience", and in so doing 26 U.S. Code § 5551 "shall be given no legal effect" pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5551 - General provisions relating to bonds

402. Where the word "see" is used in the cross reference of 26 U.S. Code § 5686 are "made only for convenience", and in so doing 26 U.S. Code § 7302 "shall be given no legal effect" pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7302 - Property used in violation of internal revenue laws

403. Where the word "see" is used in the cross reference of 26 U.S. Code § 5801 are "made only for convenience", and in so doing 15 U.S. Code § 903 "shall be given no legal effect" pursuant to 26 U.S. Code § 7806(a).

U.S. Code: Title 15 - COMMERCE AND TRADE ...NONE

404. Where the word “see” is used in the cross reference of 26 U.S. Code § 5811 are “made only for convenience”, and in so doing 26 U.S. Code § 6155 (a), 6201 (a) (2) (A), 6601 (c) (4), and 6201 (a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6155 - Payment on notice and demand

(a) General rule

Upon receipt of notice and demand from the Secretary, there shall be paid at the place and time stated in such notice the amount of any tax (including any interest, additional amounts, additions to tax, and assessable penalties) stated in such notice and demand.

405. Where the word “see” is used in the cross reference of 26 U.S. Code § 5811 are “made only for convenience”, and in so doing 26 U.S. Code § 6201 (a) (2) (A) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6201 - Assessment authority

(a) Authority of Secretary

The Secretary is authorized and required to make the inquiries, determinations, and assessments of all taxes (including interest, additional amounts, additions to the tax, and assessable penalties) imposed by this title, or accruing under any former internal revenue law, which have not been duly paid by stamp at the time and in the manner provided by law. Such authority shall extend to and include the following:

- (2) Unpaid taxes payable by stamp
- (A) Omitted stamps

Whenever any article upon which a tax is required to be paid by means of a stamp is sold or removed for sale or use by the manufacturer thereof or whenever any transaction or act upon which a tax is required to be paid by means of a stamp occurs without the use of the proper stamp, it shall be the duty of the Secretary, upon such information as he can obtain, to estimate the amount of tax which has been omitted to be paid and to make assessment therefor upon the person or persons the Secretary determines to be liable for such tax.

406. Where the word “see” is used in the cross reference of 26 U.S. Code § 5811 are “made only for convenience”, and in so doing 26 U.S. Code § 6601 (c) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6601 - Interest on underpayment, nonpayment, or extensions of time for payment, of tax.

- (c) Suspension of interest in certain income, estate, gift, and certain excise tax cases

In the case of a deficiency as defined in section 6211 (relating to income, estate, gift, and certain excise taxes), if a waiver of restrictions under section 6213 (d) on the assessment of such deficiency has been filed, and if notice and demand by the Secretary for payment of such deficiency is not made within 30 days after the filing of such waiver, interest shall not be imposed on such deficiency for the period beginning immediately after such 30th day and ending with the date of notice and demand and interest shall not be imposed during such period on any interest with respect to such deficiency for any prior period. In the case of a settlement under section 6224 (c) which results in the conversion of partnership items to nonpartnership items pursuant to section 6231 (b)(1)(C), the preceding sentence shall apply to a computational adjustment resulting from such settlement in the same manner as if such adjustment were a deficiency and such settlement were a waiver referred to in the preceding sentence.

407. Where the word “see” is used in the cross reference of 26 U.S. Code § 5811 are “made only for convenience”, and in so doing 26 U.S. Code § 6201 (a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6201 - Assessment authority

(a) Authority of Secretary

The Secretary is authorized and required to make the inquiries, determinations, and assessments of all taxes (including interest, additional amounts, additions to the tax, and assessable penalties) imposed by this title, or accruing under any former internal revenue law, which have not been duly paid by stamp at the time and in the manner provided by law. Such authority shall extend to and include the following:

(1) Taxes shown on return

The Secretary shall assess all taxes determined by the taxpayer or by the Secretary as to which returns or lists are made under this title.

408. Where the word “see” is used in the cross reference of 26 U.S. Code § 5811 are “made only for convenience”, and in so doing 26 U.S. Code § 5801 and 5802 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5801 - Imposition of tax

26 U.S. Code § 5802 - Registration of importers, manufacturers, and dealers

409. Where the word “see” is used in the cross reference of 26 U.S. Code § 5811 are “made only for convenience”, and in so doing 26 U.S. Code § 4181 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 4181 - Imposition of tax

410. Where the word “see” is used in the cross reference of 26 U.S. Code § 5831 are “made only for convenience”, and in so doing 26 U.S. Code § 4181 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 4181 - Imposition of tax

411. Where the word “see” is used in the cross reference of 26 U.S. Code § 6033 are “made only for convenience”, and in so doing 26 U.S. Code § 6001 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6001 - Notice or regulations requiring records, statements, and special returns

412. Where the word “see” is used in the cross reference of 26 U.S. Code § 6037 are “made only for convenience”, and in so doing 26 U.S. Code § 6212 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6212 - Notice of deficiency

413. Where the word “see” is used in the cross reference of 26 U.S. Code § 6037 are “made only for convenience”, and in so doing 26 U.S. Code § 6901 (g) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6901 - Transferred assets

(g) Address for notice of liability

In the absence of notice to the Secretary under section 6903 of the existence of a fiduciary relationship, any notice of liability enforceable under this section required to be mailed to such person, shall, if mailed to the person subject to the liability at his last known address, be sufficient for purposes of this title, even if such person is deceased, or is under a legal disability, or, in the case of a corporation, has terminated its existence.

414. Where the word “see” is used in the cross reference of 26 U.S. Code § 6037 are “made only for convenience”, and in so doing 26 U.S. Code § 6903 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6903 - Notice of fiduciary relationship

415. Where the word “see” is used in the cross reference of 26 U.S. Code § 6156 are “made only for convenience”, and in so doing 26 U.S. Code § 6212 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6212 - Notice of deficiency

416. Where the word “see” is used in the cross reference of 26 U.S. Code § 6156 are “made only for convenience”, and in so doing 26 U.S. Code § 6213 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6213 - Restrictions applicable to deficiencies; petition to Tax Court

417. Where the word “see” is used in the cross reference of 26 U.S. Code § 6037 are “made only for convenience”, and in so doing 26 U.S. Code § 2204 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 2204 - Discharge of fiduciary from personal liability

418. Where the word “see” is used in the cross reference of 26 U.S. Code § 6314 are “made only for convenience”, and in so doing 26 U.S. Code § 2204 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 2204 - Discharge of fiduciary from personal liability

419. Where the word “see” is used in the cross reference of 26 U.S. Code § 6504 are “made only for convenience”, and in so doing 26 U.S. Code § 2204 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 2204 - Discharge of fiduciary from personal liability

420. Where the word “see” is used in the cross reference of 26 U.S. Code § 6037 are “made only for convenience”, and in so doing 26 U.S. Code § 905 (c) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 905 - Applicable rules

(c) Adjustments to accrued taxes

(1) In general

If—

(A) accrued taxes when paid differ from the amounts claimed as credits by the taxpayer,

(B) accrued taxes are not paid before the date 2 years after the close of the taxable year to which such taxes relate, or

(C) any tax paid is refunded in whole or in part,

the taxpayer shall notify the Secretary, who shall redetermine the amount of the tax for the year or years affected. The Secretary may prescribe adjustments to the pools of post-1986

foreign income taxes and the pools of post-1986 undistributed earnings under sections 902 and 960 in lieu of the redetermination under the preceding sentence.

(2) Special rule for taxes not paid within 2 years

(A) In general

Except as provided in subparagraph (B), in making the redetermination under paragraph (1), no credit shall be allowed for accrued taxes not paid before the date referred to in subparagraph (B) of paragraph (1).

(B) Taxes subsequently paid

Any such taxes if subsequently paid—

(i) shall be taken into account—

(I) in the case of taxes deemed paid under section 902 or section 960, for the taxable year in which paid (and no redetermination shall be made under this section by reason of such payment), and

(II) in any other case, for the taxable year to which such taxes relate, and

(ii) shall be translated as provided in section 986 (a)(2)(A).

(3) Adjustments

The amount of tax (if any) due on any redetermination under paragraph (1) shall be paid by the taxpayer on notice and demand by the Secretary, and the amount of tax overpaid (if any) shall be credited or refunded to the taxpayer in accordance with subchapter B of chapter 66 (section 6511 et seq.).

(4) Bond requirements

In the case of any tax accrued but not paid, the Secretary, as a condition precedent to the allowance of the credit provided in this subpart, may require the taxpayer to give a bond, with sureties satisfactory to and approved by the Secretary, in such sum as the Secretary may require, conditioned on the payment by the taxpayer of any amount of tax found due on any such redetermination. Any such bond shall contain such further conditions as the Secretary may require.

(5) Other special rules

In any redetermination under paragraph (1) by the Secretary of the amount of tax due from the taxpayer for the year or years affected by a refund, the amount of the taxes refunded for which credit has been allowed under this section shall be reduced by the amount of any tax described in section 901 imposed by the foreign country or possession of the United States with respect to such refund; but no credit under this subpart, or deduction under section 164, shall be allowed for any taxable year with respect to any such tax imposed on the refund. No interest shall be assessed or collected on any amount of tax due on any

redetermination by the Secretary, resulting from a refund to the taxpayer, for any period before the receipt of such refund, except to the extent interest was paid by the foreign country or possession of the United States on such refund for such period.

421. Where the word “see” is used in the cross reference of 26 U.S. Code § 6213 are “made only for convenience”, and in so doing 26 U.S. Code § 905 (c) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

SEE ABOVE

422. Where the word “see” is used in the cross reference of 26 U.S. Code § 6420 are “made only for convenience”, and in so doing 26 U.S. Code § 905(c) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

SEE ABOVE

423. Where the word “see” is used in the cross reference of 26 U.S. Code § 6504 are “made only for convenience”, and in so doing 26 U.S. Code § 905 (c) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

SEE ABOVE

424. Where the word “see” is used in the cross reference of 26 U.S. Code § 7103 are “made only for convenience”, and in so doing 26 U.S. Code § 905 (c) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

SEE ABOVE

425. Where the word “see” is used in the cross reference of 26 U.S. Code § 6037 are “made only for convenience”, and in so doing 26 U.S. Code § 2016 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 2016 - Recovery of taxes claimed as credit

426. Where the word “see” is used in the cross reference of 26 U.S. Code § 6037 are “made only for convenience”, and in so doing 26 U.S. Code § 3402 (f) (2), (3), (4) and (5) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 3402 - Income tax collected at source

(f) Withholding exemptions

(1) In general

An employee receiving wages shall on any day be entitled to the following withholding exemptions:

- (A) an exemption for himself unless he is an individual described in section 151 (d)(2);
- (B) if the employee is married, any exemption to which his spouse is entitled, or would be entitled if such spouse were an employee receiving wages, under subparagraph (A) or (D), but only if such spouse does not have in effect a withholding exemption certificate claiming such exemption;
- (C) an exemption for each individual with respect to whom, on the basis of facts existing at the beginning of such day, there may reasonably be expected to be allowable an exemption under section 151 (c) for the taxable year under subtitle A in respect of which amounts deducted and withheld under this chapter in the calendar year in which such day falls are allowed as a credit;
- (D) any allowance to which he is entitled under subsection (m), but only if his spouse does not have in effect a withholding exemption certificate claiming such allowance; and
- (E) a standard deduction allowance which shall be an amount equal to one exemption (or more than one exemption if so prescribed by the Secretary) unless
 - (i) he is married (as determined under section 7703) and his spouse is an employee receiving wages subject to withholding or
 - (ii) he has withholding exemption certificates in effect with respect to more than one employer.

For purposes of this title, any standard deduction allowance under subparagraph (E) shall be treated as if it were denominated a withholding exemption.

(2) Exemption certificates

(A) On commencement of employment

On or before the date of the commencement of employment with an employer, the employee shall furnish the employer with a signed withholding exemption certificate relating to the number of withholding exemptions which he claims, which shall in no event exceed the number to which he is entitled.

(B) Change of status

If, on any day during the calendar year, the number of withholding exemptions to which the employee is entitled is less than the number of withholding exemptions claimed by the employee on the withholding exemption certificate then in effect with respect to him, the employee shall within 10 days thereafter furnish the employer with a new withholding exemption certificate relating to the number of withholding exemptions which the employee then claims, which shall in no event exceed the number to which he is entitled on such day. If, on any day during the calendar year, the number of withholding exemptions

to which the employee is entitled is greater than the number of withholding exemptions claimed, the employee may furnish the employer with a new withholding exemption certificate relating to the number of withholding exemptions which the employee then claims, which shall in no event exceed the number to which he is entitled on such day.

(C) Change of status which affects next calendar year

If on any day during the calendar year the number of withholding exemptions to which the employee will be, or may reasonably be expected to be, entitled at the beginning of his next taxable year under subtitle A is different from the number to which the employee is entitled on such day, the employee shall, in such cases and at such times as the Secretary may by regulations prescribe, furnish the employer with a withholding exemption certificate relating to the number of withholding exemptions which he claims with respect to such next taxable year, which shall in no event exceed the number to which he will be, or may reasonably be expected to be, so entitled.

(3) When certificate takes effect

(A) First certificate furnished

A withholding exemption certificate furnished the employer in cases in which no previous such certificate is in effect shall take effect as of the beginning of the first payroll period ending, or the first payment of wages made without regard to a payroll period, on or after the date on which such certificate is so furnished.

(B) Furnished to take place of existing certificate

(i) In general Except as provided in clauses (ii) and (iii), a withholding exemption certificate furnished to the employer in cases in which a previous such certificate is in effect shall take effect as of the beginning of the 1st payroll period ending (or the 1st payment of wages made without regard to a payroll period) on or after the 30th day after the day on which such certificate is so furnished.

(ii) Employer may elect earlier effective date At the election of the employer, a certificate described in clause (i) may be made effective beginning with any payment of wages made on or after the day on which the certificate is so furnished and before the 30th day referred to in clause (i).

(iii) Change of status which affects next year Any certificate furnished pursuant to paragraph (2)(C) shall not take effect, and may not be made effective, with respect to any payment of wages made in the calendar year in which the certificate is furnished.

(4) Period during which certificate remains in effect

A withholding exemption certificate which takes effect under this subsection, or which on December 31, 1954, was in effect under the corresponding subsection of prior law, shall continue in effect with respect to the employer until another such certificate takes effect under this subsection.

(5) Form and contents of certificate

Withholding exemption certificates shall be in such form and contain such information as the Secretary may by regulations prescribe.

427. Where the word “see” is used in the cross reference of 26 U.S. Code §6037 are “made only for convenience”, and in so doing 26 U.S. Code § 6051 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6051 - Receipts for employees

428. Where the word “see” is used in the cross reference of 26 U.S. Code § 6314 are “made only for convenience”, and in so doing 26 U.S. Code § 6051 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6051 - Receipts for employees

429. Where the word “see” is used in the cross reference of 26 U.S. Code § 6037 are “made only for convenience”, and in so doing 26 U.S. Code § 4234 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 4231 to 4234 - Repealed

430. Where the word “see” is used in the cross reference of 26 U.S. Code § 6037 are “made only for convenience”, and in so doing 26 U.S. Code § 6805 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6805 - Redemption of stamps

431. Where the word “see” is used in the cross reference of 26 U.S. Code § 6046 are “made only for convenience”, and in so doing 26 U.S. Code § 7203 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7203 - Willful failure to file return, supply information, or pay tax

432. Where the word “see” is used in the cross reference of 26 U.S. Code § 6109 are “made only for convenience”, and in so doing 26 U.S. Code § 4876 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

433. Where the word “see” is used in the cross reference of 26 U.S. Code § 6109 are “made only for convenience”, and in so doing 26 U.S. Code § 4773 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

434. Where the word “see” is used in the cross reference of 26 U.S. Code § 6109 are “made only for convenience”, and in so doing 26 U.S. Code § 4773 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

435. Where the word “see” is used in the cross reference of 26 U.S. Code § 6109 are “made only for convenience”, and in so doing 26 U.S. Code § 4775 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

436. Where the word “see” is used in the cross reference of 26 U.S. Code § 610 are “made only for convenience”, and in so doing 26 U.S. Code § 4102 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 4102 - Inspection of records by local officers

437. Where the word “see” is used in the cross reference of 26 U.S. Code § 6156 are “made only for convenience”, and in so doing 26 U.S. Code § 6873 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6873 - Unpaid claims

438. Where the word “see” is used in the cross reference of 26 U.S. Code § 6873 are “made only for convenience”, and in so doing 26 U.S. Code § 6503 (b) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6503 - Suspension of running of period of limitation

(b) Assets of taxpayer in control or custody of court

The period of limitations on collection after assessment prescribed in section [6502](#) shall be suspended for the period the assets of the taxpayer are in the control or custody of the court in any proceeding before any court of the United States or of any State or of the District of Columbia, and for 6 months thereafter.

439. Where the word “see” is used in the cross reference of 26 U.S. Code § 6873 are “made only for convenience”, and in so doing 26 U.S. Code § 6161 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6161 - Extension of time for paying tax

440. Where the word “see” is used in the cross reference of 26 U.S. Code § 6156 are “made only for convenience”, and in so doing **26 U.S. Code subchapter A of Chapter 70** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. CODE CHAPTER 70, SUBCHAPTER A - JEOPARDY

PART I—TERMINATION OF TAXABLE YEAR (§§ 6851–6852)

PART II—JEOPARDY ASSESSMENTS (§§ 6861–6864)

PART III—SPECIAL RULES WITH RESPECT TO CERTAIN CASH (§ 6867)

441. Where the word “see” is used in the cross reference of 26 U.S. Code § 6216 are “made only for convenience”, and in so doing **26 U.S. Code, subchapter B of Chapter 70** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. CODE CHAPTER 70, SUBCHAPTER B - RECEIVERSHIPS, ETC.

§ 6871. Claims for income, estate, gift, and certain excise taxes in receivership proceedings, etc.

§ 6872. Suspension of period on assessment

§ 6873. Unpaid claims

442. Where the word “see” is used in the cross reference of 26 U.S. Code § 6216 are “made only for convenience”, and in so doing **26 U.S. Code, subchapter A of Chapter 70** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

Subchapter A—Jeopardy (§§ 6851–6867)

443. Where the word “see” is used in the cross reference of 26 U.S. Code § 6420 are “made only for convenience”, and in so doing 26 U.S. Code, Chapter 70 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code Chapter 70 - JEOPARDY, RECEIVERSHIPS, ETC.

Subchapter A—Jeopardy (§§ 6851–6867)

Subchapter B—Receiverships, Etc. (§§ 6871–6873)

444. Where the word “see” is used in the cross reference of 26 U.S. Code § 6503 are “made only for convenience”, and in so doing **26 U.S. Code, subchapter B of Chapter 70** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code, subchapter B of Chapter 70 Subchapter B—Receiverships, Etc. (§§ 6871–6873)

445. Where the word “see” is used in the cross reference of 26 U.S. Code § 6503 are “made only for convenience”, and in so doing **26 U.S. Code, Chapter 71** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code Chapter 71 - TRANSFEREES AND FIDUCIARIES

§ 6901. Transferred assets

§ 6902. Provisions of special application to transferees

§ 6903. Notice of fiduciary relationship

§ 6904. Prohibition of injunctions

§ 6905. Discharge of executor from personal liability for decedent’s income and gift taxes

446. Where the word “see” is used in the cross reference of 26 U.S. Code § 6216 are “made only for convenience”, and in so doing 26 U.S. Code, Chapter 71 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code Chapter 71 - TRANSFEREES AND FIDUCIARIES (see above)

447. Where the word “see” is used in the cross reference of 26 U.S. Code § 6504 are “made only for convenience”, and in so doing 26 U.S. Code, Chapter 71 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code Chapter 71 - TRANSFEREES AND FIDUCIARIES (see above)

448. Where the word “see” is used in the cross reference of 26 U.S. Code § 6325 are “made only for convenience”, and in so doing 26 U.S. Code, Chapter 73 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code Chapter 73 - BONDS

§ 7101. Form of bonds

§ 7102. Single bond in lieu of multiple bonds

§ 7103. Cross references - Other provisions for bonds

449. Where the word “see” is used in the cross reference of 26 U.S. Code § 6163 are “made only for convenience”, and in so doing **26 U.S. Code § 6601 (b)** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6601 - Interest on underpayment, nonpayment, or extensions of time for payment, of tax

(b) Last date prescribed for payment

For purposes of this section, the last date prescribed for payment of the tax shall be determined under chapter 62 with the application of the following rules:

(1) Extensions of time disregarded

The last date prescribed for payment shall be determined without regard to any extension of time for payment or any installment agreement entered into under section 6159.

(2) Installment payments

In the case of an election under section 6156 (a) [1] to pay the tax in installments—

(A) The date prescribed for payment of each installment of the tax shown on the return shall be determined under section 6156 (b), [1] and

(B) The last date prescribed for payment of the first installment shall be deemed the last date prescribed for payment of any portion of the tax not shown on the return.

(3) Jeopardy

The last date prescribed for payment shall be determined without regard to any notice and demand for payment issued, by reason of jeopardy (as provided in chapter 70), prior to the last date otherwise prescribed for such payment.

(4) Accumulated earnings tax

In the case of the tax imposed by section 531 for any taxable year, the last date prescribed for payment shall be deemed to be the due date (without regard to extensions) for the return of tax imposed by subtitle A for such taxable year.

(5) Last date for payment not otherwise prescribed

In the case of taxes payable by stamp and in all other cases in which the last date for payment is not otherwise prescribed, the last date for payment shall be deemed to be the date the liability for tax arises (and in no event shall be later than the date notice and demand for the tax is made by the Secretary).

450. Where the word “see” is used in the cross reference of 26 U.S. Code § 6163 are “made only for convenience”, and in so doing 26 U.S. Code § 6165 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6165 - Bonds where time to pay tax or deficiency has been extended

451. Where the word “see” is used in the cross reference of 26 U.S. Code § 7103 are “made only for convenience”, and in so doing 26 U.S. Code § 6165 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6165 - Bonds where time to pay tax or deficiency has been extended

452. Where the word “see” is used in the cross reference of 26 U.S. Code § 7103 are “made only for convenience”, and in so doing 26 U.S. Code § 6165 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6165 - Bonds where time to pay tax or deficiency has been extended

453. Where the word “see” is used in the cross reference of 26 U.S. Code § 6206 are “made only for convenience”, and in so doing 26 U.S. Code § 7421 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7421 - Prohibition of suits to restrain assessment or collection

454. Where the word “see” is used in the cross reference of 26 U.S. Code § 6206 are “made only for convenience”, and in so doing 26 U.S. Code § 7507 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7507 - Exemption of insolvent banks from tax

455. Where the word “see” is used in the cross reference of 26 U.S. Code § 6504 are “made only for convenience”, and in so doing 26 U.S. Code § 7507 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7507 - Exemption of insolvent banks from tax

456. Where the word “see” is used in the cross reference of 26 U.S. Code § 6206 are “made only for convenience”, and in so doing 26 U.S. Code § 6342 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6342 - Application of proceeds of levy

457. Where the word “see” is used in the cross reference of 26 U.S. Code § 6206 are “made only for convenience”, and in so doing 26 U.S. Code § 5703 (d) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5703 - Liability for tax and method of payment

(d) Assessment

Whenever any tax required to be paid by this chapter is not paid in full at the time required for such payment, it shall be the duty of the Secretary, subject to the limitations prescribed in section 6501, on proof satisfactory to him, to determine the amount of tax which has been omitted to be paid, and to make an assessment therefor against the person liable for the tax. The tax so assessed shall be in addition to the penalties imposed by law for failure to pay such tax when required. Except in cases where delay may jeopardize collection of

the tax, or where the amount is nominal or the result of an evident mathematical error, no such assessment shall be made until and after the person liable for the tax has been afforded reasonable notice and opportunity to show cause, in writing, against such assessment.

458. Where the word “see” is used in the cross reference of 26 U.S. Code § 6206 are “made only for convenience”, and in so doing 26 U.S. Code § 5007 (e) (1) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5007 - Collection of tax on distilled spirits.. NONE (e) (1)

459. Where the word “see” is used in the cross reference of 26 U.S. Code § 6206 are “made only for convenience”, and in so doing 26 U.S. Code § 4504 and 4601 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

4504 ... NONE

26 U.S. Code Chapter 38 - ENVIRONMENTAL TAXES

[§§ 4601 to 4603. Repealed.]

460. Where the word “see” is used in the cross reference of 26 U.S. Code § 6212 are “made only for convenience”, and in so doing 26 U.S. Code § 1034 (j) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1034 - Repealed.

461. Where the word “see” is used in the cross reference of 26 U.S. Code § 6504 are “made only for convenience”, and in so doing 26 U.S. Code § 1034 (j) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1034 - Repealed.

462. Where the word “see” is used in the cross reference of 26 U.S. Code § 6212 are “made only for convenience”, and in so doing 26 U.S. Code § 1335 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

463. Where the word “see” is used in the cross reference of 26 U.S. Code § 6504 are “made only for convenience”, and in so doing 26 U.S. Code § 1335 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. CODE [PART IV - REPEALED]

[§§ 1331 to 1337. Repealed.]

464. Where the word “see” is used in the cross reference of 26 U.S. Code § 6515 are “made only for convenience”, and in so doing 26 U.S. Code § 1335 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. CODE [PART IV - REPEALED]

[§§ 1331 to 1337. Repealed.]

465. Where the word “see” is used in the cross reference of 26 U.S. Code § 6213 are “made only for convenience”, and in so doing 26 U.S. Code § 2016 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 2016 - Recovery of taxes claimed as credit

466. Where the word “see” is used in the cross reference of 26 U.S. Code § 6215 are “made only for convenience”, and in so doing 26 U.S. Code § 7485 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7485 - Bond to stay assessment and collection

467. Where the word “see” is used in the cross reference of 26 U.S. Code § 7103 are “made only for convenience”, and in so doing 26 U.S. Code § 7485 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7485 - Bond to stay assessment and collection

468. Where the word “see” is used in the cross reference of 26 U.S. Code § 7485 are “made only for convenience”, and in so doing 26 U.S. Code § 7482 (c) (3) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7482 - Courts of review

(c) Powers

(3) To require additional security

Nothing in section 7483 shall be construed as relieving the petitioner from making or filing such undertakings as the court may require as a condition of or in connection with the review.

469. Where the word “see” is used in the cross reference of 26 U.S. Code § 7425 are “made only for convenience”, and in so doing **26 U.S. Code § 7482** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7482 - Courts of review

470. Where the word “see” is used in the cross reference of 26 U.S. Code § 6215 are “made only for convenience”, and in so doing 26 U.S. Code § 7459 (d) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7459 - Reports and decisions

(d) Effect of decision dismissing petition

If a petition for a redetermination of a deficiency has been filed by the taxpayer, a decision of the Tax Court dismissing the proceeding shall be considered as its decision that the deficiency is the amount determined by the Secretary. An order specifying such amount shall be entered in the records of the Tax Court unless the Tax Court cannot determine such amount from the record in the proceeding, or unless the dismissal is for lack of jurisdiction.

471. Where the word “see” is used in the cross reference of 26 U.S. Code § 6215 are “made only for convenience”, and in so doing 26 U.S. Code § 7459 (e) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7459 - Reports and decisions

(e) Effect of decision that tax is barred by limitation

If the assessment or collection of any tax is barred by any statute of limitations, the decision of the Tax Court to that effect shall be considered as its decision that there is no deficiency in respect of such tax.

472. Where the word “see” is used in the cross reference of 26 U.S. Code § 6215 are “made only for convenience”, and in so doing 26 U.S. Code § 6673 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6673 - Sanctions and costs awarded by courts

473. Where the word “see” is used in the cross reference of 26 U.S. Code § 6215 are “made only for convenience”, and in so doing **26 U.S. Code subchapter C of Chapter 76** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. CODE CHAPTER 76, SUBCHAPTER C - THE TAX COURT

PART I—ORGANIZATION AND JURISDICTION (§§ 7441–7448)

PART II—PROCEDURE (§§ 7451–7465)

PART III—MISCELLANEOUS PROVISIONS (§§ 7471–7475)

PART IV—DECLARATORY JUDGMENTS (§§ 7476–7479)

474. Where the word “see” is used in the cross reference of 26 U.S. Code § 6215 are “made only for convenience”, and in so doing 26 U.S. Code § 6152 (c) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6152 - Repealed.

475. Where the word “see” is used in the cross reference of 26 U.S. Code § 6215 are “made only for convenience”, and in so doing **26 U.S. Code § 6161 (b)** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6161 - Extension of time for paying tax

(b) Amount determined as deficiency

(1) Income, gift, and certain other taxes

Under regulations prescribed by the Secretary, the Secretary may extend the time for the payment of the amount determined as a deficiency of a tax imposed by chapter 1, 12, 41, 42, 43, or 44 for a period not to exceed 18 months from the date fixed for the payment of the deficiency, and in exceptional cases, for a further period not to exceed 12 months. An extension under this paragraph may be granted only where it is shown to the satisfaction of the Secretary that payment of a deficiency upon the date fixed for the payment thereof will result in undue hardship to the taxpayer in the case of a tax imposed by chapter 1, 41, 42, 43, or 44, or to the donor in the case of a tax imposed by chapter 12.

(2) Estate tax

Under regulations prescribed by the Secretary, the Secretary may, for reasonable cause, extend the time for the payment of any deficiency of a tax imposed by chapter 11 for a reasonable period not to exceed 4 years from the date otherwise fixed for the payment of the deficiency.

(3) No extension for certain deficiencies

No extension shall be granted under this subsection for any deficiency if the deficiency is due to negligence, to intentional disregard of rules and regulations, or to fraud with intent to evade tax.

476. Where the word “see” is used in the cross reference of 26 U.S. Code § 6312 are “made only for convenience”, and in so doing 31 U.S. Code § 405a “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

477. Where the word “see” is used in the cross reference of 26 U.S. Code § 6312 are “made only for convenience”, and in so doing 31 U.S. Code § 462 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

478. Where the word “see” is used in the cross reference of 26 U.S. Code § 6325 are “made only for convenience”, and in so doing 26 U.S. Code § 7102 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7102 - Single bond in lieu of multiple bonds

479. Where the word “see” is used in the cross reference of 26 U.S. Code § 6325 are “made only for convenience”, and in so doing **26 U.S. Code § 7403** “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7403 - Action to enforce lien or to subject property to payment of tax

480. Where the word “see” is used in the cross reference of 26 U.S. Code § 6325 are “made only for convenience”, and in so doing 26 U.S. Code § 7424 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7424 - Intervention

481. Where the word “see” is used in the cross reference of 26 U.S. Code § 6326 are “made only for convenience”, and in so doing 11 U.S. Code § 35 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

482. Where the word “see” is used in the cross reference of 26 U.S. Code § 7425 are “made only for convenience”, and in so doing 11 U.S. Code § 35 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

483. Where the word “see” is used in the cross reference of 26 U.S. Code § 6326 are “made only for convenience”, and in so doing 11 U.S. Code § 93 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

484. Where the word “see” is used in the cross reference of 26 U.S. Code § 7425 are “made only for convenience”, and in so doing 11 U.S. Code § 93 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

485. Where the word “see” is used in the cross reference of 26 U.S. Code § 6326 are “made only for convenience”, and in so doing 11 U.S. Code § 107 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

11 U.S. Code §107. Public access to papers

486. Where the word “see” is used in the cross reference of 26 U.S. Code § 7425 are “made only for convenience”, and in so doing 11 U.S. Code § 107 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

11 U.S. Code §107. Public access to papers

487. Where the word “see” is used in the cross reference of 26 U.S. Code § 6326 are “made only for convenience”, and in so doing 11 U.S. Code § 1080 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

488. Where the word “see” is used in the cross reference of 26 U.S. Code § 7425 are “made only for convenience”, and in so doing 11 U.S. Code § 1080 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

489. Where the word “see” is used in the cross reference of 26 U.S. Code § 6326 are “made only for convenience”, and in so doing 28 U.S. Code § 2410 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

28 U.S. Code § 2410 - Actions affecting property on which United States has lien

490. Where the word “see” is used in the cross reference of 26 U.S. Code § 6326 are “made only for convenience”, and in so doing 31 U.S. Code § 191 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

491. Where the word “see” is used in the cross reference of 26 U.S. Code §7425 are “made only for convenience”, and in so doing 31 U.S. Code § 191 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

492. Where the word “see” is used in the cross reference of 26 U.S. Code § 6344 are “made only for convenience”, and in so doing 26 U.S. Code § 6502(a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6502 - Collection after assessment

(a) Length of period

Where the assessment of any tax imposed by this title has been made within the period of limitation properly applicable thereto, such tax may be collected by levy or by a proceeding in court, but only if the levy is made or the proceeding begun—

(1) within 10 years after the assessment of the tax, or

(2) if—

(A) there is an installment agreement between the taxpayer and the Secretary, prior to the date which is 90 days after the expiration of any period for collection agreed upon in writing by the Secretary and the taxpayer at the time the installment agreement was entered into; or

(B) there is a release of levy under section 6343 after such 10-year period, prior to the expiration of any period for collection agreed upon in writing by the Secretary and the taxpayer before such release.

If a timely proceeding in court for the collection of a tax is commenced, the period during which such tax may be collected by levy shall be extended and shall not expire until the liability for the tax (or a judgment against the taxpayer arising from such liability) is satisfied or becomes unenforceable.

493. Where the word “see” is used in the cross reference of 26 U.S. Code § 6344 are “made only for convenience”, and in so doing 26 U.S. Code § 6503 (a) (1) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6503 - Suspension of running of period of limitation

(a) Issuance of statutory notice of deficiency

(1) General rule

The running of the period of limitations provided in section 6501 or 6502 (or section 6229, but only with respect to a deficiency described in paragraph (2)(A) or (3) of section 6230 (a)). [1] on the making of assessments or the collection by levy or a proceeding in court, in respect of any deficiency as defined in section 6211 (relating to income, estate, gift and certain excise taxes), shall (after the mailing of a notice under section 6212 (a)) be

suspended for the period during which the Secretary is prohibited from making the assessment or from collecting by levy or a proceeding in court (and in any event, if a proceeding in respect of the deficiency is placed on the docket of the Tax Court, until the decision of the Tax Court becomes final), and for 60 days thereafter.

494. Where the word “see” is used in the cross reference of 26 U.S. Code § 6344 are “made only for convenience”, and in so doing 26 U.S. Code § 6502 (a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6502 - Collection after assessment

(a) Length of period

Where the assessment of any tax imposed by this title has been made within the period of limitation properly applicable thereto, such tax may be collected by levy or by a proceeding in court, but only if the levy is made or the proceeding begun—

(1) within 10 years after the assessment of the tax, or

(2) if—

(A) there is an installment agreement between the taxpayer and the Secretary, prior to the date which is 90 days after the expiration of any period for collection agreed upon in writing by the Secretary and the taxpayer at the time the installment agreement was entered into; or

(B) there is a release of levy under section 6343 after such 10-year period, prior to the expiration of any period for collection agreed upon in writing by the Secretary and the taxpayer before such release.

If a timely proceeding in court for the collection of a tax is commenced, the period during which such tax may be collected by levy shall be extended and shall not expire until the liability for the tax (or a judgment against the taxpayer arising from such liability) is satisfied or becomes unenforceable.

495. Where the word “see” is used in the cross reference of 26 U.S. Code § 6344 are “made only for convenience”, and in so doing 26 U.S. Code § 7803 (d) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7803 - Commissioner of Internal Revenue; other officials

(d) Additional duties of the Treasury Inspector General for Tax Administration

(1) Annual reporting

The Treasury Inspector General for Tax Administration shall include in one of the semiannual reports under section 5 of the Inspector General Act of 1978—

(A) an evaluation of the compliance of the Internal Revenue Service with—

(i) restrictions under section 1204 of the Internal Revenue Service Restructuring and Reform Act of 1998 on the use of enforcement statistics to evaluate Internal Revenue Service employees;

(ii) restrictions under section 7521 on directly contacting taxpayers who have indicated that they prefer their representatives be contacted;

(iii) required procedures under section 6320 upon the filing of a notice of a lien;

(iv) required procedures under subchapter D of chapter 64 for seizure of property for collection of taxes, including required procedures under section 6330 regarding levies; and

(v) restrictions under section 3707 of the Internal Revenue Service Restructuring and Reform Act of 1998 on designation of taxpayers;

(B) a review and a certification of whether or not the Secretary is complying with the requirements of section 6103 (e)(8) to disclose information to an individual filing a joint return on collection activity involving the other individual filing the return;

(C) information regarding extensions of the statute of limitations for assessment and collection of tax under section 6501 and the provision of notice to taxpayers regarding requests for such extension;

(D) an evaluation of the adequacy and security of the technology of the Internal Revenue Service;

(E) any termination or mitigation under section 1203 of the Internal Revenue Service Restructuring and Reform Act of 1998;

(F) information regarding improper denial of requests for information from the Internal Revenue Service identified under paragraph (3)(A); and

(G) information regarding any administrative or civil actions with respect to violations of the fair debt collection provisions of section 6304, including—

(i) a summary of such actions initiated since the date of the last report; and

(ii) a summary of any judgments or awards granted as a result of such actions.

(2) Semiannual reports

(A) In general.— The Treasury Inspector General for Tax Administration shall include in each semiannual report under section 5 of the Inspector General Act of 1978—

(i) the number of taxpayer complaints during the reporting period;

(ii) the number of employee misconduct and taxpayer abuse allegations received by the Internal Revenue Service or the Inspector General during the period from taxpayers, Internal Revenue Service employees, and other sources;

(iii) a summary of the status of such complaints and allegations; and

(iv) a summary of the disposition of such complaints and allegations, including the outcome of any Department of Justice action and any monies paid as a settlement of such complaints and allegations.

(B) Clauses (iii) and (iv) of subparagraph (A) shall only apply to complaints and allegations of serious employee misconduct.

(3) Other responsibilities

The Treasury Inspector General for Tax Administration shall—

(A) conduct periodic audits of a statistically valid sample of the total number of determinations made by the Internal Revenue Service to deny written requests to disclose information to taxpayers on the basis of section 6103 of this title or section 552 (b)(7) of title 5, United States Code;

(B) establish and maintain a toll-free telephone number for taxpayers to use to confidentially register complaints of misconduct by Internal Revenue Service employees and incorporate the telephone number in the statement required by section 6227 of the Omnibus Taxpayer Bill of Rights (Internal Revenue Service Publication No. 1); and

(C) not later than December 31, 2010, submit a written report to Congress on the implementation of section 6103 (k)(10).

496. Where the word “see” is used in the cross reference of 26 U.S. Code § 6344 are “made only for convenience”, and in so doing 26 U.S. Code § 6807 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 6807 - Stamping, marking, and branding seized goods

497. Where the word “see” is used in the cross reference of 26 U.S. Code § 6344 are “made only for convenience”, and in so doing 26 U.S. Code § 7506 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7506 - Administration of real estate acquired by the United States

498. Where the word “see” is used in the cross reference of 26 U.S. Code § 6412 are “made only for convenience”, and in so doing 26 U.S. Code § 5063 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5063 - Repealed

499. Where the word “see” is used in the cross reference of 26 U.S. Code § 6412 are “made only for convenience”, and in so doing 26 U.S. Code § 5707 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 5707 - Repealed

500. Where the word “see” is used in the cross reference of 26 U.S. Code § 6420 are “made only for convenience”, and in so doing 26 U.S. Code § 547 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 547 - Deduction for deficiency dividends

501. Where the word “see” is used in the cross reference of 26 U.S. Code § 6503 are “made only for convenience”, and in so doing 26 U.S. Code § 547 (f) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 547 - Deduction for deficiency dividends

(f) Suspension of statute of limitations and stay of collection

(1) Suspension of running of statute

If the corporation files a claim, as provided in subsection (e), the running of the statute of limitations provided in section 6501 on the making of assessments, and the bringing of distraint or a proceeding in court for collection, in respect of the deficiency and all interest, additional amounts, or assessable penalties, shall be suspended for a period of 2 years after the date of the determination.

(2) Stay of collection

In the case of any deficiency with respect to the tax imposed by section 541 established by a determination under this section—

(A) the collection of the deficiency and all interest, additional amounts, and assessable penalties shall, except in cases of jeopardy, be stayed until the expiration of 120 days after the date of the determination, and

(B) if claim for deficiency dividend deduction is filed under subsection (e), the collection of such part of the deficiency as is not reduced by the deduction for deficiency dividends provided in subsection (a) shall be stayed until the date the claim is disallowed (in whole or in part) and if disallowed in part collection shall be made only with respect to the part disallowed.

No distraint or proceeding in court shall be begun for the collection of an amount the collection of which is stayed under subparagraph (A) or (B) during the period for which the collection of such amount is stayed.

502. Where the word “see” is used in the cross reference of 26 U.S. Code § 6515 are “made only for convenience”, and in so doing 26 U.S. Code § 547 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 547 - Deduction for deficiency dividends

503. Where the word “see” is used in the cross reference of 26 U.S. Code § 6420 are “made only for convenience”, and in so doing 26 U.S. Code § 7486 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 7486 - Refund, credit, or abatement of amounts disallowed

In cases where assessment or collection has not been stayed by the filing of a bond, then if the amount of the deficiency determined by the Tax Court is disallowed in whole or in part by the court of review, the amount so disallowed shall be credited or refunded to the taxpayer, without the making of claim therefor, or, if collection has not been made, shall be abated.

504. Where the word “see” is used in the cross reference of 26 U.S. Code § 6420 are “made only for convenience”, and in so doing 26 U.S. Code § 1494 (b) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

26 U.S. Code § 1494 - Repealed.

505. Where the word “see” is used in the cross reference of 26 U.S. Code § 6420 are “made only for convenience”, and in so doing 26 U.S. Code § 4894 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

NONE EXIST

506. Where the word “see” is used in the cross reference of 26 U.S. Code § 6420 are “made only for convenience”, and in so doing 26 U.S. Code § 1481 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

8 U.S. Code § 1481 - Loss of nationality by native-born or naturalized citizen; voluntary action; burden of proof; presumptions

507. Where the word “see” is used in the cross reference of 26 U.S. Code § 6515 are “made only for convenience”, and in so doing 26 U.S. Code § 1481 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

508. 8 U.S. Code § 1481 - Loss of nationality by native-born or naturalized citizen; voluntary action; burden of proof; presumptions

509. Where the word “see” is used in the cross reference of 26 U.S. Code § 6420 are “made only for convenience”, and in so doing 26 U.S. Code, Chapter 69 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
510. Where the word “see” is used in the cross reference of 26 U.S. Code § 6420 are “made only for convenience”, and in so doing 50 U.S. Code App.1742 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
511. Where the word “see” is used in the cross reference of 26 U.S. Code § 6420 are “made only for convenience”, and in so doing 31 U.S. Code § 203 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
512. Where the word “see” is used in the cross reference of 26 U.S. Code § 6420 are “made only for convenience”, and in so doing 31 U.S. Code § 227 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
513. Where the word “see” is used in the cross reference of 26 U.S. Code § 6420 are “made only for convenience”, and in so doing 26 U.S. Code § 5011, 5044, 5057, 5063, 5705 and 5707 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
514. 26 U.S. Code § 5011 - Income tax credit for average cost of carrying excise tax
515. Where the word “see” is used in the cross reference of 26 U.S. Code § 6420 are “made only for convenience”, and in so doing 26 U.S. Code § 5044 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
516. 26 U.S. Code § 5044 - Refund of tax on wine
517. Where the word “see” is used in the cross reference of 26 U.S. Code § 6420 are “made only for convenience”, and in so doing 26 U.S. Code § 5057 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
518. NONE
519. Where the word “see” is used in the cross reference of 26 U.S. Code § 6420 are “made only for convenience”, and in so doing 26 U.S. Code § 5063 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
520. 26 U.S. Code § 5063 - Repealed

521. Where the word “see” is used in the cross reference of 26 U.S. Code § 6420 are “made only for convenience”, and in so doing 26 U.S. Code § 5705 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
522. 26 U.S. Code § 5705 - Credit, refund, or allowance of tax
523. Where the word “see” is used in the cross reference of 26 U.S. Code § 6504 are “made only for convenience”, and in so doing 26 U.S. Code § 1346 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
524. 26 U.S. Code § 1346 - Repealed
525. Where the word “see” is used in the cross reference of 26 U.S. Code § 6504 are “made only for convenience”, and in so doing 26 U.S. Code § 270 (d) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
526. 26 U.S. Code § 270 - Repealed.
527. Where the word “see” is used in the cross reference of 26 U.S. Code § 6504 are “made only for convenience”, and in so doing 26 U.S. Code § 7508 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
528. 26 U.S. Code § 7508 - Time for performing certain acts postponed by reason of service in combat zone or contingency operation
529. Where the word “see” is used in the cross reference of 26 U.S. Code § 6515 are “made only for convenience”, and in so doing 26 U.S. Code § 7508 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
530. 26 U.S. Code § 7508 - Time for performing certain acts postponed by reason of service in combat zone or contingency operation
531. Where the word “see” is used in the cross reference of 26 U.S. Code § 6533 are “made only for convenience”, and in so doing 26 U.S. Code § 7508 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
532. 26 U.S. Code § 7508 - Time for performing certain acts postponed by reason of service in combat zone or contingency operation
533. Where the word “see” is used in the cross reference of 26 U.S. Code § 6511 are “made only for convenience”, and in so doing 26 U.S. Code § 6513 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

534. 26 U.S. Code § 6513 - Time return deemed filed and tax considered paid

(a) Early return or advance payment of tax

For purposes of section 6511, any return filed before the last day prescribed for the filing thereof shall be considered as filed on such last day. For purposes of section 6511 (b)(2) and (c) and section 6512, payment of any portion of the tax made before the last day prescribed for the payment of the tax shall be considered made on such last day. For purposes of this subsection, the last day prescribed for filing the return or paying the tax shall be determined without regard to any extension of time granted the taxpayer and without regard to any election to pay the tax in installments.

(b) Prepaid income tax

For purposes of section 6511 or 6512—

(1) Any tax actually deducted and withheld at the source during any calendar year under chapter 24 shall, in respect of the recipient of the income, be deemed to have been paid by him on the 15th day of the fourth month following the close of his taxable year with respect to which such tax is allowable as a credit under section 31.

(2) Any amount paid as estimated income tax for any taxable year shall be deemed to have been paid on the last day prescribed for filing the return under section 6012 for such taxable year (determined without regard to any extension of time for filing such return).

(3) Any tax withheld at the source under chapter 3 or 4 shall, in respect of the recipient of the income, be deemed to have been paid by such recipient on the last day prescribed for filing the return under section 6012 for the taxable year (determined without regard to any extension of time for filing) with respect to which such tax is allowable as a credit under section 1462 or 1474 (b). For this purpose, any exemption granted under section 6012 from the requirement of filing a return shall be disregarded.

(c) Return and payment of social security taxes and income tax withholding

Notwithstanding subsection (a), for purposes of section 6511 with respect to any tax imposed by chapter 3, 4, 21, or 24—

(1) If a return for any period ending with or within a calendar year is filed before April 15 of the succeeding calendar year, such return shall be considered filed on April 15 of such succeeding calendar year; and

(2) If a tax with respect to remuneration or other amount paid during any period ending with or within a calendar year is paid before April 15 of the succeeding calendar year, such tax shall be considered paid on April 15 of such succeeding calendar year.

(d) Overpayment of income tax credited to estimated tax

If any overpayment of income tax is, in accordance with section 6402 (b), claimed as a credit against estimated tax for the succeeding taxable year, such amount shall be considered as a payment of the income tax for the succeeding taxable year (whether or not claimed as a credit in the return of estimated tax for such succeeding taxable year), and no claim for credit or refund of such overpayment shall be allowed for the taxable year in which the overpayment arises.

(e) Payments of Federal unemployment tax

Notwithstanding subsection (a), for purposes of section 6511 any payment of tax imposed by chapter 23 which, pursuant to section 6157, is made for a calendar quarter or other period within a calendar year shall, if made before the last day prescribed for filing the return for the calendar year (determined without regard to any extension of time for filing), be considered made on such last day.

535. Where the word “see” is used in the cross reference of 26 U.S. Code § 6511 are “made only for convenience”, and in so doing 26 U.S. Code § 2011 (c) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

536. 26 U.S. Code § 2011 - Credit for State death taxes

(c) Period of limitations on credit

The credit allowed by this section shall include only such taxes as were actually paid and credit therefor claimed within 4 years after the filing of the return required by section 6018, except that—

(1) If a petition for redetermination of a deficiency has been filed with the Tax Court within the time prescribed in section 6213(a), then within such 4-year period or before the expiration of 60 days after the decision of the Tax Court becomes final.

(2) If, under section 6161 or 6166, an extension of time has been granted for payment of the tax shown on the return, or of a deficiency, then within such 4-year period or before the date of the expiration of the period of the extension.

(3) If a claim for refund or credit of an overpayment of tax imposed by this chapter has been filed within the time prescribed in section 6511, then within such 4-year period or before the expiration of 60 days from the date of mailing by certified mail or registered mail by the Secretary to the taxpayer of a notice of the disallowance of any part of such claim, or before the expiration of 60 days after a decision by any court of competent jurisdiction becomes final with respect to a timely suit instituted upon such claim, whichever is later.

Refund based on the credit may (despite the provisions of sections 6511 and 6512) be made if claim therefor is filed within the period above provided. Any such refund shall be made without interest

537. Where the word “see” is used in the cross reference of 26 U.S. Code § 6511 are “made only for convenience”, and in so doing 26 U.S. Code § 2014 (b) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

538. 26 U.S. Code § 2014 - Credit for foreign death taxes

(b) Limitations on credit

The credit provided in this section with respect to such taxes paid to any foreign country—

(1) shall not, with respect to any such tax, exceed an amount which bears the same ratio to the amount of such tax actually paid to such foreign country as the value of property which is—

(A) situated within such foreign country,

(B) subjected to such tax, and

(C) included in the gross estate

bears to the value of all property subjected to such tax; and

(2) shall not, with respect to all such taxes, exceed an amount which bears the same ratio to the tax imposed by section 2001 (after deducting from such tax the credits provided by sections 2010 and 2012) as the value of property which is—

(A) situated within such foreign country,

(B) subjected to the taxes of such foreign country, and

(C) included in the gross estate

bears to the value of the entire gross estate reduced by the aggregate amount of the deductions allowed under sections 2055 and 2056.

539. Where the word “see” is used in the cross reference of 26 U.S. Code § 6511 are “made only for convenience”, and in so doing 26 U.S. Code § 2015 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

540.

541. Where the word “see” is used in the cross reference of 26 U.S. Code § 6612 are “made only for convenience”, and in so doing 26 U.S. Code § 2011(c) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

542. Where the word “see” is used in the cross reference of 26 U.S. Code § 6511 are “made only for convenience”, and in so doing 26 U.S. Code § 6412 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

543. Where the word “see” is used in the cross reference of 26 U.S. Code § 6612 are “made only for convenience”, and in so doing 26 U.S. Code § 6412 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

544. 26 U.S. Code § 6412 - Floor stocks refunds

545. Where the word “see” is used in the cross reference of 26 U.S. Code § 6511 are “made only for convenience”, and in so doing 26 U.S. Code § 6013 (b) (3) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

546. 26 U.S. Code § 6013 - Joint returns of income tax by husband and wife

(b) Joint return after filing separate return

(3) When return deemed filed

(A) Assessment and collection

For purposes of section 6501 (relating to periods of limitations on assessment and collection), and for purposes of section 6651 (relating to delinquent returns), a joint return made under this subsection shall be deemed to have been filed—

(i) Where both spouses filed separate returns prior to making the joint return—on the date the last separate return was filed (but not earlier than the last date prescribed by law for filing the return of either spouse);

(ii) Where only one spouse filed a separate return prior to the making of the joint return, and the other spouse had less than the exemption amount of gross income for such taxable year—on the date of the filing of such separate return (but not earlier than the last date prescribed by law for the filing of such separate return); or

(iii) Where only one spouse filed a separate return prior to the making of the joint return, and the other spouse had gross income of the exemption amount or more for such taxable year—on the date of the filing of such joint return.

For purposes of this subparagraph, the term “exemption amount” has the meaning given to such term by section 151 (d). For purposes of clauses (ii) and (iii), if the spouse whose gross income is being compared to the exemption amount is 65 or over, such clauses shall be applied by substituting “the sum of the exemption amount and the additional standard deduction under section 63 (c)(2) by reason of section 63 (f)(1)(A)” for “the exemption amount”.

547. Where the word “see” is used in the cross reference of 26 U.S. Code § 6515 are “made only for convenience”, and in so doing 26 U.S. Code § 6411 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

548. 26 U.S. Code § 6411 - Tentative carryback and refund adjustments

549. Where the word “see” is used in the cross reference of 26 U.S. Code § 6515 are “made only for convenience”, and in so doing 26 U.S. Code § 6532 (a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

550. 26 U.S. Code § 6532 - Periods of limitation on suits
(a) Suits by taxpayers for refund

(1) General rule

No suit or proceeding under section 7422 (a) for the recovery of any internal revenue tax, penalty, or other sum, shall be begun before the expiration of 6 months from the date of filing the claim required under such section unless the Secretary renders a decision thereon within that time, nor after the expiration of 2 years from the date of mailing by certified mail or registered mail by the Secretary to the taxpayer of a notice of the disallowance of the part of the claim to which the suit or proceeding relates.

(2) Extension of time

The 2-year period prescribed in paragraph (1) shall be extended for such period as may be agreed upon in writing between the taxpayer and the Secretary.

(3) Waiver of notice of disallowance

If any person files a written waiver of the requirement that he be mailed a notice of disallowance, the 2-year period prescribed in paragraph (1) shall begin on the date such waiver is filed.

(4) Reconsideration after mailing of notice

Any consideration, reconsideration, or action by the Secretary with respect to such claim following the mailing of a notice by certified mail or registered mail of disallowance shall not operate to extend the period within which suit may be begun.

(5) Cross reference

For substitution of 120-day period for the 6-month period contained in paragraph (1) in a title 11 case, see section 505 (a)(2) of title 11 of the United States Code

551. Where the word “see” is used in the cross reference of 26 U.S. Code § 6533 are “made only for convenience”, and in so doing 28 U.S. Code § 2462 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

552. 28 U.S. Code § 2462 - Time for commencing proceedings

553. Where the word “see” is used in the cross reference of 26 U.S. Code § 6533 are “made only for convenience”, and in so doing 18 U.S. Code § 3287 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

554. 18 U.S. Code § 3287 - Wartime suspension of limitations

555. Where the word “see” is used in the cross reference of 26 U.S. Code § 6612 are “made only for convenience”, and in so doing 28 U.S. Code § 2411(a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

556. 28 U.S. Code § 2411 - Interest

557. Where the word “see” is used in the cross reference of 26 U.S. Code § 7425 are “made only for convenience”, and in so doing 28 U.S. Code § 2411 (a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

558. 28 U.S. Code § 2411 - Interest

559. Where the word “see” is used in the cross reference of 26 U.S. Code § 6612 are “made only for convenience”, and in so doing 26 U.S. Code § 6413 (a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

560. 26 U.S. Code § 6413 - Special rules applicable to certain employment taxes

(a) Adjustment of tax

(1) General rule

If more than the correct amount of tax imposed by section 3101, 3111, 3201, 3221, or 3402 is paid with respect to any payment of remuneration, proper adjustments, with respect to both the tax and the amount to be deducted, shall be made, without interest, in such manner and at such times as the Secretary may by regulations prescribe.

(2) United States as employer

For purposes of this subsection, in the case of remuneration received from the United States or a wholly-owned instrumentality thereof during any calendar year, each head of a Federal agency or instrumentality who makes a return pursuant to section 3122 and each agent, designated by the head of a Federal agency or instrumentality, who makes a return pursuant to such section shall be deemed a separate employer.

(3) Guam or American Samoa as employer

For purposes of this subsection, in the case of remuneration received during any calendar year from the Government of Guam, the Government of American Samoa, a political subdivision of either, or any instrumentality of any one or more of the foregoing which is wholly owned thereby, the Governor of Guam, the Governor of American Samoa, and each agent designated by either who makes a return pursuant to section 3125 shall be deemed a separate employer.

(4) District of Columbia as employer

For purposes of this subsection, in the case of remuneration received during any calendar year from the District of Columbia or any instrumentality which is wholly owned thereby, the Mayor of the District of Columbia and each agent designated by him who makes a return pursuant to section 3125 shall be deemed a separate employer.

(5) States and political subdivisions as employer

For purposes of this subsection, in the case of remuneration received from a State or any political subdivision thereof (or any instrumentality of any one or more of the foregoing which is wholly owned thereby) during any calendar year, each head of an agency or instrumentality, and each agent designated by either, who makes a return pursuant to section 3125 shall be deemed a separate employer

561. Where the word “see” is used in the cross reference of 26 U.S. Code § 6612 are “made only for convenience”, and in so doing 26 U.S. Code § 2014 (e) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

562. 26 U.S. Code § 2014 - Credit for foreign death taxes

(e) Period of limitation

The credit provided in this section shall be allowed only for such taxes as were actually paid and credit therefor claimed within 4 years after the filing of the return required by section 6018, except that—

(1) If a petition for redetermination of a deficiency has been filed with the Tax Court within the time prescribed in section 6213 (a), then within such 4-year period or before the expiration of 60 days after the decision of the Tax Court becomes final.

(2) If, under section 6161, an extension of time has been granted for payment of the tax shown on the return, or of a deficiency, then within such 4-year period or before the date of the expiration of the period of the extension.

Refund based on such credit may (despite the provisions of sections 6511 and 6512) be made if claim therefor is filed within the period above provided. Any such refund shall be made without interest.

563. Where the word “see” is used in the cross reference of 26 U.S. Code § 6612 are “made only for convenience”, and in so doing 26 U.S. Code § 6413 (d) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

564. Where the word “see” is used in the cross reference of 26 U.S. Code § 6612 are “made only for convenience”, and in so doing 26 U.S. Code § 6419 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

565. 26 U.S. Code § 6419 - Excise tax on wagering

566. Where the word “see” is used in the cross reference of 26 U.S. Code § 6861 are “made only for convenience”, and in so doing 26 U.S. Code § 6863 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

567. 26 U.S. Code § 6863 - Stay of collection of jeopardy assessments

568. Where the word “see” is used in the cross reference of 26 U.S. Code § 7103 are “made only for convenience”, and in so doing 26 U.S. Code § 6863 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

569. 26 U.S. Code § 6863 - Stay of collection of jeopardy assessments

570. Where the word “see” is used in the cross reference of 26 U.S. Code § 6861 are “made only for convenience”, and in so doing 26 U.S. Code § 6331 (a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

571. 26 U.S. Code § 6331 - Levy and distraint

(a) Authority of Secretary

If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of such tax. Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official. If the Secretary makes a finding that the collection of such tax is in jeopardy,

notice and demand for immediate payment of such tax may be made by the Secretary and, upon failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section

572. Where the word “see” is used in the cross reference of 26 U.S. Code § 7012 are “made only for convenience”, and in so doing 26 U.S. Code § 4722 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

573. NONE

574. Where the word “see” is used in the cross reference of 26 U.S. Code § 7012 are “made only for convenience”, and in so doing 26 U.S. Code § 4753 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

575. NONE

576. Where the word “see” is used in the cross reference of 26 U.S. Code § 7012 are “made only for convenience”, and in so doing 26 U.S. Code § 5802 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

577. 26 U.S. Code § 5802 - Registration of importers, manufacturers, and dealers

578. Where the word “see” is used in the cross reference of 26 U.S. Code § 7012 are “made only for convenience”, and in so doing 26 U.S. Code § 5841 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

579. 26 U.S. Code § 5841 - Registration of firearms

580. Where the word “see” is used in the cross reference of 26 U.S. Code § 7012 are “made only for convenience”, and in so doing 26 U.S. Code § 5854 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

581. 26 U.S. Code § 5854 - Exportation of firearms exempt from transfer tax

582. Where the word “see” is used in the cross reference of 26 U.S. Code § 7012 are “made only for convenience”, and in so doing 26 U.S. Code § 4455 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

583. NONE

584. Where the word “see” is used in the cross reference of 26 U.S. Code § 7012 are “made only for convenience”, and in so doing 26 U.S. Code § 4804 (d) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

585. 22 U.S. Code § 4803, 4804 - Repealed.
586. Where the word “see” is used in the cross reference of 26 U.S. Code § 7103 are “made only for convenience”, and in so doing 26 U.S. Code § 4804 (c) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
587. 22 U.S. Code § 4803, 4804 - Repealed.
588. Where the word “see” is used in the cross reference of 26 U.S. Code § 7012 are “made only for convenience”, and in so doing 26 U.S. Code § 4412 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
589. 26 U.S. Code § 4412 - Registration
590. Where the word “see” is used in the cross reference of 26 U.S. Code § 7012 are “made only for convenience”, and in so doing 26 U.S. Code § 4101 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
591. 26 U.S. Code § 4101 - Registration and bond
592. Where the word “see” is used in the cross reference of 26 U.S. Code § 7012 are “made only for convenience”, and in so doing 26 U.S. Code § 4101 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
593. 26 U.S. Code § 4101 - Registration and bond
594. Where the word “see” is used in the cross reference of 26 U.S. Code § 7103 are “made only for convenience”, and in so doing 26 U.S. Code § 4101 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
595. 26 U.S. Code § 4101 - Registration and bond
596. Where the word “see” is used in the cross reference of 26 U.S. Code § 7272 are “made only for convenience”, and in so doing 26 U.S. Code § 4101 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
597. 26 U.S. Code § 4101 - Registration and bond
598. Where the word “see” is used in the cross reference of 26 U.S. Code § 7272 are “made only for convenience”, and in so doing 26 U.S. Code § 4273 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

599. NONE

600. Where the word “see” is used in the cross reference of 26 U.S. Code § 7272 are “made only for convenience”, and in so doing 26 U.S. Code § 4412 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

601. 26 U.S. Code § 4412 - Registration

602. Where the word “see” is used in the cross reference of 26 U.S. Code § 7272 are “made only for convenience”, and in so doing 26 U.S. Code § 4455 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

603. NONE

604. Where the word “see” is used in the cross reference of 26 U.S. Code § 7272 are “made only for convenience”, and in so doing 26 U.S. Code § 4722 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

605. NONE

606. Where the word “see” is used in the cross reference of 26 U.S. Code § 7272 are “made only for convenience”, and in so doing 26 U.S. Code § 4753 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

607. NONE

608. Where the word “see” is used in the cross reference of 26 U.S. Code § 7272 are “made only for convenience”, and in so doing 26 U.S. Code § 4804 (d) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

609. NONE

610.

611. Where the word “see” is used in the cross reference of 26 U.S. Code § 7272 are “made only for convenience”, and in so doing 26 U.S. Code § 5802 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

612. 26 U.S. Code § 5802 - Registration of importers, manufacturers, and dealers

613. Where the word “see” is used in the cross reference of 26 U.S. Code § 7272 are “made only for convenience”, and in so doing 26 U.S. Code § 5841 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

614. 26 U.S. Code § 5841 - Registration of firearms

615. Where the word “see” is used in the cross reference of 26 U.S. Code § 7272 are “made only for convenience”, and in so doing 26 U.S. Code § 7011 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
616. 26 U.S. Code § 7011 - Registration—persons paying a special tax
- 617.
618. Where the word “see” is used in the cross reference of 26 U.S. Code § 7012 are “made only for convenience”, and in so doing 26 U.S. Code § 4273 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
619. NONE
620. Where the word “see” is used in the cross reference of 26 U.S. Code § 7012 are “made only for convenience”, and in so doing 26 U.S. Code § 7272 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
621. 26 U.S. Code § 7272 - Penalty for failure to register or reregister
622. Where the word “see” is used in the cross reference of 26 U.S. Code § 7012 are “made only for convenience”, and in so doing 26 U.S. Code § 7262 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
623. 26 U.S. Code § 7262 - Violation of occupational tax laws relating to wagering—failure to pay special tax
624. Where the word “see” is used in the cross reference of 26 U.S. Code § 7103 are “made only for convenience”, and in so doing 26 U.S. Code § 6851 (e) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
625. 26 U.S. Code § 6851 - Termination assessments of income tax

(e) Sections 6861(f) and (g) to apply

The provisions of section 6861 (f) (relating to collection of unpaid amounts) and 6861(g) (relating to abatement if jeopardy does not exist) shall apply with respect to any assessment made under subsection (a).

626. Where the word “see” is used in the cross reference of 26 U.S. Code § 7103 are “made only for convenience”, and in so doing 26 U.S. Code § 6325 (a) (2) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

627. 26 U.S. Code § 6325 - Release of lien or discharge of property

(a) Release of lien

Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(2) Bond accepted

There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations

628. Where the word “see” is used in the cross reference of 26 U.S. Code § 7103 are “made only for convenience”, and in so doing 26 U.S. Code § 7324 (3) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

629. 26 U.S. Code § 7324 - Special disposition of perishable goods

(3) Return to owner under bond

The owner shall have such property returned to him upon giving bond in an amount equal to such appraised value to abide the final order, decree, or judgment of the court having cognizance of the case, and to pay the amount of said appraised value to the Secretary, the United States marshal, or otherwise, as may be ordered and directed by the court, which bond shall be filed by the Secretary with the United States attorney for the district in which the proceedings in rem authorized in section 7323 may be commenced..

630. Where the word “see” is used in the cross reference of 26 U.S. Code § 7103 are “made only for convenience”, and in so doing 26 U.S. Code § 6336 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

631. Where the word “see” is used in the cross reference of 26 U.S. Code § 7103 are “made only for convenience”, and in so doing 26 U.S. Code § 7325 (3) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

632. Where the word “see” is used in the cross reference of 26 U.S. Code § 7103 are “made only for convenience”, and in so doing 26 U.S. Code, SUBTITLE E “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

633. Where the word “see” is used in the cross reference of 26 U.S. Code § 7103 are “made only for convenience”, and in so doing 26 U.S. Code § 4513 (c) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

634. Where the word “see” is used in the cross reference of 26 U.S. Code § 7103 are “made only for convenience”, and in so doing 26 U.S. Code § 4593 (b) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
635. Where the word “see” is used in the cross reference of 26 U.S. Code § 7103 are “made only for convenience”, and in so doing 26 U.S. Code § 4596 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
636. Where the word “see” is used in the cross reference of 26 U.S. Code § 7103 are “made only for convenience”, and in so doing 26 U.S. Code § 4814 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
637. Where the word “see” is used in the cross reference of 26 U.S. Code § 7103 are “made only for convenience”, and in so doing 26 U.S. Code § 4833 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
638. Where the word “see” is used in the cross reference of 26 U.S. Code § 7103 are “made only for convenience”, and in so doing 26 U.S. Code § 4713 (b) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
639. Where the word “see” is used in the cross reference of 26 U.S. Code § 7103 are “made only for convenience”, and in so doing 26 U.S. Code § 7803 (c) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
640. Where the word “see” is used in the cross reference of 26 U.S. Code § 7103 are “made only for convenience”, and in so doing 26 U.S. Code § 7402 (d) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
641. Where the word “see” is used in the cross reference of 26 U.S. Code § 7604 are “made only for convenience”, and in so doing 26 U.S. Code § 7402 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
642. Where the word “see” is used in the cross reference of 26 U.S. Code § 7103 are “made only for convenience”, and in so doing 26 U.S. Code § 6803 (a) (1) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
643. Where the word “see” is used in the cross reference of 26 U.S. Code § 7103 are “made only for convenience”, and in so doing 26 U.S. Code § 6803 (b) (1) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

644. Where the word “see” is used in the cross reference of 26 U.S. Code § 7123 are “made only for convenience”, and in so doing 26 U.S. Code § 7206 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
645. Where the word “see” is used in the cross reference of 26 U.S. Code § are “made only for convenience”, and in so doing 31 U.S. Code § 194 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
646. Where the word “see” is used in the cross reference of 26 U.S. Code § 7213 are “made only for convenience”, and in so doing 26 U.S. Code § 6106 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
647. Where the word “see” is used in the cross reference of 26 U.S. Code § 7213 are “made only for convenience”, and in so doing 18 U.S. Code § 1905 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
648. Where the word “see” is used in the cross reference of 26 U.S. Code § 7214 are “made only for convenience”, and in so doing 26 U.S. Code § 5632 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
649. Where the word “see” is used in the cross reference of 26 U.S. Code § 7214 are “made only for convenience”, and in so doing 18 U.S. Code § 1901 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
650. Where the word “see” is used in the cross reference of 26 U.S. Code § 7329 are “made only for convenience”, and in so doing 28 U.S. Code § 2465 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
651. Where the word “see” is used in the cross reference of 26 U.S. Code § 7410 are “made only for convenience”, and in so doing 28 U.S. Code § 1396 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
652. Where the word “see” is used in the cross reference of 26 U.S. Code § 7410 are “made only for convenience”, and in so doing 28 U.S. Code § 1395 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
653. Where the word “see” is used in the cross reference of 26 U.S. Code § 7422 are “made only for convenience”, and in so doing 28 U.S. Code § 507 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
654. Where the word “see” is used in the cross reference of 26 U.S. Code § 7422 are “made only for convenience”, and in so doing [28 U.S. Code § 1346](#) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

655. Where the word “see” is used in the cross reference of 26 U.S. Code § 7422 are “made only for convenience”, and in so doing 28 U.S. Code § 2006 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
656. Where the word “see” is used in the cross reference of 26 U.S. Code § 7425 are “made only for convenience”, and in so doing 28 U.S. Code § 2464 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
657. Where the word “see” is used in the cross reference of 26 U.S. Code § 7454 are “made only for convenience”, and in so doing 26 U.S. Code § 6902 (a) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
658. Where the word “see” is used in the cross reference of 26 U.S. Code § 7487 are “made only for convenience”, and in so doing 26 U.S. Code § 7474 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
659. Where the word “see” is used in the cross reference of 26 U.S. Code § 7604 are “made only for convenience”, and in so doing 26 U.S. Code § 7210 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
660. Where the word “see” is used in the cross reference of 26 U.S. Code § 7607 are “made only for convenience”, and in so doing 26 U.S. Code § 4597 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
661. Where the word “see” is used in the cross reference of 26 U.S. Code § 7607 are “made only for convenience”, and in so doing 26 U.S. Code § 4815 (b) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
662. Where the word “see” is used in the cross reference of 26 U.S. Code § 7607 are “made only for convenience”, and in so doing 26 U.S. Code § 4702 (a), 4705, 4721, and 4773 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
663. Where the word “see” is used in the cross reference of 26 U.S. Code § 7607 are “made only for convenience”, and in so doing 26 U.S. Code § 4742, 4753 (b), and 4773 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
664. Where the word “see” is used in the cross reference of 26 U.S. Code § 7607 are “made only for convenience”, and in so doing 26 U.S. Code § 5314 and 7302 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

665. Where the word “see” is used in the cross reference of 26 U.S. Code § 7653 are “made only for convenience”, and in so doing 48 U.S. Code § 1421h “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
666. Where the word “see” is used in the cross reference of 26 U.S. Code § 7655 are “made only for convenience”, and in so doing 26 U.S. Code § 933 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
667. Where the word “see” is used in the cross reference of 26 U.S. Code § 7655 are “made only for convenience”, and in so doing 26 U.S. Code § 6418 (b) “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
668. Where the word “see” is used in the cross reference of 26 U.S. Code § 7701 are “made only for convenience”, and in so doing 1 U.S. Code § 1 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
669. Where the word “see” is used in the cross reference of 26 U.S. Code § 7701 are “made only for convenience”, and in so doing 1 U.S. Code § 2 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
670. Where the word “see” is used in the cross reference of 26 U.S. Code § 7701 are “made only for convenience”, and in so doing 1 U.S. Code § 3 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
671. Where the word “see” is used in the cross reference of 26 U.S. Code § 7701 are “made only for convenience”, and in so doing 1 U.S. Code § 4 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
672. Where the word “see” is used in the cross reference of 26 U.S. Code § 7701 are “made only for convenience”, and in so doing 1 U.S. Code § 5 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).
673. Where the word “see” is used in the cross reference of 26 U.S. Code § 8022 are “made only for convenience”, and in so doing 26 U.S. Code § 6405 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

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674. Where the word “see” is used in the cross reference of 26 U.S. Code § 6155 are “made only for convenience”, and in so doing 26 U.S. Code § 6405 “shall be given no legal effect” pursuant to 26 U.S. Code § 7806(a).

(b) Cross references

(1) For restrictions on assessment and collection of deficiency assessments of taxes subject to the jurisdiction of the Tax Court, see sections [6212](#) and [6213](#).

(2) For provisions relating to assessment of claims allowed in a receivership proceeding, see section [6873](#).

(3) For provisions relating to jeopardy assessments, see subchapter A of chapter 70.