

[THE CODE]

[Enactments of Law &/or Application of Internal Revenue Laws]

Subtitle D— Miscellaneous Excise Taxes –

CHAPTER 35— TAXES ON WAGERING

Subchapter A— Tax on Wagers (sections 4401 to 4405)



TITLE 26 U.S.C. INTERNAL REVENUE CODE...
...is more moralistic than mathematical

Simple Definition of *moralistic*

: having or showing strong opinions about what is right behavior and what is wrong behavior

<http://www.merriam-webster.com/dictionary/moralistic>

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CHAPTER 35— TAXES ON WAGERING

CHAPTER 35— TAXES ON WAGERING

CHAPTER 35— Front Matter

Subchapter A— Tax on Wagers (sections 4401 to 4405)

Subchapter A— Front Matter

Sec. 4401. Imposition of tax

Sec. 4402. Exemptions

Sec. 4403. Record requirements

Sec. 4404. Territorial extent

Sec. 4405. Cross references

Subchapter B—Occupational Tax (sections 4411 to 4414)

Subchapter B—Front Matter

Sec. 4411. Imposition of tax

Sec. 4412. Registration

Sec. 4413. Certain provisions made applicable

Sec. 4414. Cross references

Subchapter C—Miscellaneous Provisions (sections 4421 to 4424)

Subchapter C—Front Matter

Sec. 4421. Definitions

Sec. 4422. Applicability of Federal and State laws

Sec. 4423. Inspection of books

Sec. 4424. Disclosure of wagering tax information

<http://uscode.house.gov/browse/prelim@title26/subtitleD/chapter35/subchapterA&edition=prelim>