

# 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

Sec.<sup>1</sup>

<b>A.</b> Application of internal revenue laws	<b>7801</b>
<b>B.</b> Effective date and related provisions	<b>7851</b>
<b>C.</b> Provisions affecting more than one subtitle	<b>7871</b>

<sup>1</sup> *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.

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

# CHAPTER 80—GENERAL RULES

## Subchapter

### Subchapter A—Application of Internal Revenue Laws

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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***

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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 § 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***

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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 § 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***

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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 § 7804** “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

***26 U.S. Code § 7804. Other personnel***

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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 § 7805** “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

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

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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 § 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***

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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 § 7808** “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

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

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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 § 7809** “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

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

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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 § 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***

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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 § 7811** “*shall be given no legal effect*” pursuant to 26 U.S. Code § 7806(a).

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

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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 § 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***

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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 § 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***

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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 § 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***

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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 § 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***

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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 § 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***



## 26 USC

### [Front Matter.](#)

TITLE 26: INTERNAL REVENUE CODE (November 29, 2016)

... . (c) **Cross reference** For saving provisions, effective date provisions ...

## 26 USC 1

### [Tax imposed.](#)

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter A: Determination of Tax Liability / PART I: TAX ON INDIVIDUALS (November 29, 2016)

... ). Pub. L. 91–172 struck out **cross reference** to section 63. See ...

## 26 USC 2

### [Definitions and special rules.](#)

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter A: Determination of Tax Liability / PART I: TAX ON INDIVIDUALS (November 29, 2016)

... . (e) **Cross reference** For definition of taxable income, see ...

## 26 USC 3

### [Tax tables for individuals.](#)

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter A: Determination of Tax Liability / PART I: TAX ON INDIVIDUALS (November 29, 2016)

... section 63. (e) **Cross reference** ...

## 26 USC 11

### [Tax imposed.](#)

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter A: Determination of Tax Liability / PART II: TAX ON CORPORATIONS (November 29, 2016)

... ) **Cross reference.**— "For treatment of ...

## 26 USC 48

### [Energy credit.](#)

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter A: Determination of Tax Liability / PART IV: CREDITS AGAINST TAX / Subpart E: Rules for Computing Investment Credit (November 29, 2016)

... relating to sound recordings, and a **cross reference** to ... , §1002(a)(20), redesignated subsec. (s), relating to **cross reference**, as (t). ... ). Pub. L. 100–647, §1002(a)(20), redesignated subsec. (s), relating to **cross reference** ...

## 26 USC 50

### [Other special rules.](#)



TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter A: Determination of Tax Liability / PART IV: CREDITS AGAINST TAX / Subpart E: Rules for Computing Investment Credit (November 29, 2016)

... . (E) **Cross reference** For special rules for the application of ...  
26 USC 72

Annuities; certain proceeds of endowment and life insurance contracts.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter B: Computation of Taxable Income / PART II: ITEMS SPECIFICALLY INCLUDED IN GROSS INCOME (November 29, 2016)

... . (x) **Cross reference** For limitation on adjustments to basis of ...  
26 USC 73

Services of child.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter B: Computation of Taxable Income / PART II: ITEMS SPECIFICALLY INCLUDED IN GROSS INCOME (November 29, 2016)

... ) **Cross reference** For assessment of tax against parent in certain ...  
26 USC 74

Prizes and awards.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter B: Computation of Taxable Income / PART II: ITEMS SPECIFICALLY INCLUDED IN GROSS INCOME (November 29, 2016)

... . (4) **Cross reference** For provisions excluding certain de minimis ...  
26 USC Subtitle A, CHAPTER 1, Subchapter B, PART III

Front Matter.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter B: Computation of Taxable Income / PART III: ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME (November 29, 2016)

... items 137 and 138, and struck out former item 137 "**Cross reference** to other Acts". ... , 111 Stat. 334, added items 138 and 139 and struck out former item 138 "**Cross** ... reference to other Acts". 1996 ...

26 USC 103

Interest on State and local bonds.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter B: Computation of Taxable Income / PART III: ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME (November 29, 2016)

... inserted a fourth **cross reference**, designated as par. (24) relating to the treatment of exempt-interest ...

26 USC 106

Contributions by employer to accident and health plans.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter B: Computation of Taxable Income / PART III: ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME (November 29, 2016)

... section 220. (7) **Cross reference** ... . (3) **Cross reference** For penalty on failure by employer to make ...

26 USC 108



Income from discharge of indebtedness.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter B: Computation of Taxable Income / PART III: ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME (November 29, 2016)

... . (ii) **Cross reference** For provisions for making the reduction ... . (10) **Cross reference** For provision that no reduction is to be ... the taxpayer. (B) **Cross** ...

26 USC 125

Cafeteria plans.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter B: Computation of Taxable Income / PART III: ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME (November 29, 2016)

... ). (k) **Cross reference** For reporting and recordkeeping ... Pub. L. 98–612, made identical amendments, substituting **cross reference** provision for ...

26 USC 127

Educational assistance programs.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter B: Computation of Taxable Income / PART III: ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME (November 29, 2016)

... reason of this section. (d) **Cross** ... reference For reporting and recordkeeping requirements, see section ...

26 USC Subtitle A, CHAPTER 1, Subchapter B, PART IV, Subpart A

Front Matter.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter B: Computation of Taxable Income / PART IV: TAX EXEMPTION REQUIREMENTS FOR STATE AND LOCAL BONDS / Subpart A:

Private Activity Bonds (November 29, 2016)

... "**Cross reference**". ...

26 USC 145

Qualified 501(c)(3) bond.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter B: Computation of Taxable Income / PART IV: TAX EXEMPTION REQUIREMENTS FOR STATE AND LOCAL BONDS / Subpart A:

Private Activity Bonds (November 29, 2016)

... a **cross reference** to section 36 of this title ...

26 USC 152

Dependent defined.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter B: Computation of Taxable Income / PART V: DEDUCTIONS FOR PERSONAL EXEMPTIONS (November 29, 2016)

... prescription provision; and added par. (6) **cross reference** provision. Subsec. (e)(6 ...

26 USC 162

Trade or business expenses.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter B: Computation of Taxable Income / PART VI: ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (November 29, 2016)

... governing body. (8) **Cross reference** ... . (q) **Cross reference** (1) For special rule relating to expenses ...

26 USC 163

Interest.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter B: Computation of Taxable Income / PART VI: ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (November 29, 2016)

... . (G) **Cross reference** For definition of applicable high yield ...

26 USC 167

Depreciation.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter B: Computation of Taxable Income / PART VI: ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (November 29, 2016)

... . (b) **Cross reference** For determination of depreciation deduction ...

26 USC 168

Accelerated cost recovery system.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter B: Computation of Taxable Income / PART VI: ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (November 29, 2016)

... . (C) **Cross reference** For treatment of qualified long-term real ... )(2)(C)(i), substituted "**Cross reference**" for "19-year real property" in heading ...

26 USC 169

Amortization of pollution control facilities.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter B: Computation of Taxable Income / PART VI: ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (November 29, 2016)

... . (j) **Cross reference** For special rule with respect to certain ...

26 USC 171

Amortizable bond premium.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter B: Computation of Taxable Income / PART VI: ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (November 29, 2016)

... the taxable year. (3) **Cross** ... reference For adjustment to basis on account of amortizable bond ...

26 USC 173

Circulation expenditures.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter B: Computation of Taxable Income / PART VI: ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (November 29, 2016)

... he deems necessary. (b) **Cross** ... reference For election of 3-year amortization of expenditures  
...

26 USC 174

Research and experimental expenditures.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1:  
NORMAL TAXES AND SURTAXES / Subchapter B: Computation of Taxable Income / PART  
VI: ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (November 29,  
2016)

... -248, §201(d)(9)(B), substituted "Cross references" for "**Cross reference** ...

26 USC Subtitle A, CHAPTER 1, Subchapter B, PART VII

Front Matter.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1:  
NORMAL TAXES AND SURTAXES / Subchapter B: Computation of Taxable Income / PART  
VII: ADDITIONAL ITEMIZED DEDUCTIONS FOR INDIVIDUALS (November 29, 2016)

... . 224.**Cross reference** ... "Cross reference". 2001 ... "Cross reference". 1990 ...

26 USC 215

Alimony, etc., payments.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1:  
NORMAL TAXES AND SURTAXES / Subchapter B: Computation of Taxable Income / PART  
VII: ADDITIONAL ITEMIZED DEDUCTIONS FOR INDIVIDUALS (November 29, 2016)

... the amount thereof was not includible in husband's gross income; and subsec. (b) **cross  
reference** to ...

26 USC 224

Cross reference.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1:  
NORMAL TAXES AND SURTAXES / Subchapter B: Computation of Taxable Income / PART  
VII: ADDITIONAL ITEMIZED DEDUCTIONS FOR INDIVIDUALS (November 29, 2016)

... 26 USC 224: **Cross reference** ... 26 USC 224: **Cross reference** Text contains ... §224. **Cross  
reference** ...

26 USC 246

Rules applying to deductions for dividends received.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1:  
NORMAL TAXES AND SURTAXES / Subchapter B: Computation of Taxable Income / PART  
VIII: SPECIAL DEDUCTIONS FOR CORPORATIONS (November 29, 2016)

... subsec. (f) which provided a **cross reference** to section ...

26 USC 267

Losses, expenses, and interest with respect to transactions between related taxpayers.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1:  
NORMAL TAXES AND SURTAXES / Subchapter B: Computation of Taxable Income / PART  
IX: ITEMS NOT DEDUCTIBLE (November 29, 2016)

... . (6) **Cross reference** For additional rules relating to ...

26 USC 275

Certain taxes.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1:  
NORMAL TAXES AND SURTAXES / Subchapter B: Computation of Taxable Income / PART

IX: ITEMS NOT DEDUCTIBLE (November 29, 2016)

... section 164(f). (b) **Cross reference** ...

26 USC 276

Certain indirect contributions to political parties.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1:

NORMAL TAXES AND SURTAXES / Subchapter B: Computation of Taxable Income / PART

IX: ITEMS NOT DEDUCTIBLE (November 29, 2016)

... ). (c) **Cross reference** For disallowance of certain entertainment ...

26 USC 305

Distributions of stock and stock rights.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1:

NORMAL TAXES AND SURTAXES / Subchapter C: Corporate Distributions and Adjustments

/ PART I: DISTRIBUTIONS BY CORPORATIONS / Subpart A: Effects on Recipients

(November 29, 2016)

... . (7) **Cross reference** For treatment of stripped interests in ...

26 USC 307

Basis of stock and stock rights acquired in distributions.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1:

NORMAL TAXES AND SURTAXES / Subchapter C: Corporate Distributions and Adjustments

/ PART I: DISTRIBUTIONS BY CORPORATIONS / Subpart A: Effects on Recipients

(November 29, 2016)

... . (c) **Cross reference** For basis of stock and stock rights ...

26 USC 331

Gain or loss to shareholders in corporate liquidations.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1:

NORMAL TAXES AND SURTAXES / Subchapter C: Corporate Distributions and Adjustments

/ PART II: CORPORATE LIQUIDATIONS / Subpart A: Effects on Recipients (November 29,

2016)

... . (c) **Cross reference** For general rule for determination of the ... and struck out **cross reference** relating to general rule for determination of the amount of gain or ...

26 USC 354

Exchanges of stock and securities in certain reorganizations.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1:

NORMAL TAXES AND SURTAXES / Subchapter C: Corporate Distributions and Adjustments

/ PART III: CORPORATE ORGANIZATIONS AND REORGANIZATIONS / Subpart B:

Effects on Shareholders and Security Holders (November 29, 2016)

... . (2) **Cross reference** For special rules for certain exchanges in ...

26 USC 361

Nonrecognition of gain or loss to corporations; treatment of distributions.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1:

NORMAL TAXES AND SURTAXES / Subchapter C: Corporate Distributions and Adjustments

/ PART III: CORPORATE ORGANIZATIONS AND REORGANIZATIONS / Subpart C:

Effects on Corporation (November 29, 2016)

... ). (5) **Cross reference** For provision providing for recognition of ...

26 USC 363

Repealed. Pub. L. 94-455, title XIX, §1901(a)(49), Oct. 4, 1976, 90 Stat. 1773.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter C: Corporate Distributions and Adjustments / PART III: CORPORATE ORGANIZATIONS AND REORGANIZATIONS / Subpart C: Effects on Corporation (November 29, 2016)

... , related to **cross reference** for rules relating to effect on earnings and profits of transactions to which ...

26 USC 401

Qualified pension, profit-sharing, and stock bonus plans.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter D: Deferred Compensation, Etc. / PART I: PENSION, PROFIT-SHARING, STOCK BONUS PLANS, ETC. / Subpart A: General Rule (November 29, 2016)

... . (F) **Cross reference**.—For ... ). (F) **Cross reference** For excise tax on certain excess ... ). (13)

**Cross reference** For excise tax on certain excess ...

26 USC 403

Taxation of employee annuities.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter D: Deferred Compensation, Etc. / PART I: PENSION, PROFIT-SHARING, STOCK BONUS PLANS, ETC. / Subpart A: General Rule (November 29, 2016)

... subpar. (A), substituted provisions setting out a **cross reference** to section 402(e) for provisions ... a lump sum distribution under this paragraph. "(B) **Cross ... reference** "For imposition of separate tax on ordinary income portion of lump ...

26 USC 408

Individual retirement accounts.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter D: Deferred Compensation, Etc. / PART I: PENSION, PROFIT-SHARING, STOCK BONUS PLANS, ETC. / Subpart A: General Rule (November 29, 2016)

... . (9) **Cross reference** For excise tax on certain excess ...

26 USC 409

Qualifications for tax credit employee stock ownership plans.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter D: Deferred Compensation, Etc. / PART I: PENSION, PROFIT-SHARING, STOCK BONUS PLANS, ETC. / Subpart A: General Rule (November 29, 2016)

... . (B) **Cross reference** For excise tax relating to violations of ...

26 USC 443

Returns for a period of less than 12 months.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter E: Accounting Periods and Methods of Accounting / PART I: ACCOUNTING PERIODS (November 29, 2016)

... ). Pub. L. 96–589 inserted **cross reference** to section 1398(d)(3)(E) for returns for a period ...

26 USC 447

Method of accounting for corporations engaged in farming.



TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter E: Accounting Periods and Methods of Accounting / PART II: METHODS OF ACCOUNTING / Subpart A: Methods of Accounting in General (November 29, 2016)

... heading "period of expenses" for "period expenses" and in text the **cross reference** to ...  
26 USC 470

Limitation on deductions allocable to property used by governments or other tax-exempt entities.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter E: Accounting Periods and Methods of Accounting / PART II: METHODS OF ACCOUNTING / Subpart C: Taxable Year for Which Deductions Taken (November 29, 2016)

... (h)(6). (C) **Cross** ... reference For treatment of partnerships as leases to which section 168 ...  
26 USC 471

General rule for inventories.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter E: Accounting Periods and Methods of Accounting / PART II: METHODS OF ACCOUNTING / Subpart D: Inventories (November 29, 2016)

... . (c) **Cross reference** For rules relating to capitalization of ...  
26 USC 472

Last-in, first-out inventories.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter E: Accounting Periods and Methods of Accounting / PART II: METHODS OF ACCOUNTING / Subpart D: Inventories (November 29, 2016)

... , §1901(b)(36)(A), struck out subsec. (f) which provided for a **cross reference** relating to involuntary ...  
26 USC 483

Interest on certain deferred payments.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter E: Accounting Periods and Methods of Accounting / PART III: ADJUSTMENTS (November 29, 2016)

... undesignated **cross reference** as par. (3), and adding pars. (1) and (2). Former subsec. (g) redesignated (f ...  
26 USC 501

Exemption from tax on corporations, certain trusts, etc..

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter F: Exempt Organizations / PART I: GENERAL RULE (November 29, 2016)

... . (i). Former subsec. (i), relating to **cross reference**, redesignated (j). ... , §§1307(a)(1), 2113(a), added subsec. (h). Former subsec. (g), relating to **cross reference**, redesignated ... , §1307(a)(1), redesignated subsec. (h), relating to **cross reference**, as (i). ...  
26 USC 521

Exemption of farmers' cooperatives from tax.



TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter F: Exempt Organizations / PART IV: FARMERS' COOPERATIVES (November 29, 2016)

... ) **Cross reference** For treatment of value-added processing involving ...

26 USC 535

Accumulated taxable income.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter G: Corporations Used to Avoid Income Tax on Shareholders / PART I: CORPORATIONS IMPROPERLY ACCUMULATING SURPLUS (November 29, 2016)

... . (5) **Cross reference** For denial of credit provided in paragraph ...

26 USC 611

Allowance of deduction for depletion.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter I: Natural Resources / PART I: DEDUCTIONS (November 29, 2016)

... . (c) **Cross reference** For other rules applicable to depreciation ...

26 USC 616

Development expenditures.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter I: Natural Resources / PART I: DEDUCTIONS (November 29, 2016)

... . (e) **Cross reference** For election of 10-year amortization of ...

26 USC 617

Deduction and recapture of certain mining exploration expenditures.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter I: Natural Resources / PART I: DEDUCTIONS (November 29, 2016)

... . (i) **Cross reference** For election of 10-year amortization of ... operation of this section for provision making **cross reference** to subsecs. (f) and (g) of section 615. ...

26 USC 641

Imposition of tax.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter J: Estates, Trusts, Beneficiaries, and Decedents / PART I: ESTATES, TRUSTS, AND BENEFICIARIES / Subpart A: General Rules for Taxation of Estates and Trusts (November 29, 2016)

... by any deductions properly allocable thereto. "(2) **Cross** ... reference.— "For the taxation of any includible ...

26 USC 642

Special rules for credits and deductions.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter J: Estates, Trusts, Beneficiaries, and Decedents / PART I: ESTATES, TRUSTS, AND BENEFICIARIES / Subpart A: General Rules for Taxation of Estates and Trusts (November 29, 2016)

... ). Pub. L. 99-514, §612(b)(3), struck out subsec. (j) which provided a **cross reference** ... ).

Pub. L. 95–30 struck out par. (1) which made a **cross reference** to section 142(b)(4) for ... beginning of single remaining **cross reference**. 1976—Subsec. (a ...

26 USC 646

Tax treatment of electing Alaska Native Settlement Trusts.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter J: Estates, Trusts, Beneficiaries, and Decedents / PART I: ESTATES, TRUSTS, AND BENEFICIARIES / Subpart A: General Rules for Taxation of Estates and Trusts (November 29, 2016)

... . (j) **Cross reference** For information required with respect to ...

26 USC 664

Charitable remainder trusts.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter J: Estates, Trusts, Beneficiaries, and Decedents / PART I: ESTATES, TRUSTS, AND BENEFICIARIES / Subpart C: Estates and Trusts Which May Accumulate Income or Which Distribute Corpus (November 29, 2016)

... . (C) **Cross reference** For excise tax on allocations described in ...

26 USC 678

Person other than grantor treated as substantial owner.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter J: Estates, Trusts, Beneficiaries, and Decedents / PART I: ESTATES, TRUSTS, AND BENEFICIARIES / Subpart E: Grantors and Others Treated as Substantial Owners (November 29, 2016)

... . (e) **Cross reference** For provision under which beneficiary of ...

26 USC 681

Limitation on charitable deduction.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter J: Estates, Trusts, Beneficiaries, and Decedents / PART I: ESTATES, TRUSTS, AND BENEFICIARIES / Subpart F: Miscellaneous (November 29, 2016)

... ) **Cross reference** For disallowance of certain charitable, etc ...

26 USC 682

Income of an estate or trust in case of divorce, etc..

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter J: Estates, Trusts, Beneficiaries, and Decedents / PART I: ESTATES, TRUSTS, AND BENEFICIARIES / Subpart F: Miscellaneous (November 29, 2016)

... . (c) **Cross reference** For definitions of "husband" and ...

26 USC 691

Recipients of income in respect of decedents.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter J: Estates, Trusts, Beneficiaries, and Decedents / PART II: INCOME IN RESPECT OF DECEDENTS (November 29, 2016)

... . (e) **Cross reference** For application of this section to income ...

26 USC 702

Income and credits of partner.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter K: Partners and Partnerships / PART I: DETERMINATION OF TAX LIABILITY (November 29, 2016)

... . (d) **Cross reference** For rules relating to procedures for ...

26 USC 704

Partner's distributive share.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter K: Partners and Partnerships / PART I: DETERMINATION OF TAX LIABILITY (November 29, 2016)

... . (f) **Cross reference** For rules in the case of the sale, exchange ...

26 USC 761

Terms defined.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter K: Partners and Partnerships / PART III: DEFINITIONS (November 29, 2016)

... . (g) **Cross reference** For rules in the case of the sale, exchange ...

26 USC 805

General deductions.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter L: Insurance Companies / PART I: LIFE INSURANCE COMPANIES / Subpart C: Life Insurance Deductions (November 29, 2016)

... . (B) **Cross reference** For rules relating to amortizable bond ...

26 USC 857

Taxation of real estate investment trusts and their beneficiaries.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter M: Regulated Investment Companies and Real Estate Investment Trusts / PART II: REAL ESTATE INVESTMENT TRUSTS (November 29, 2016)

... . (h) **Cross reference** For provisions relating to excise tax based ...

26 USC 860B

Taxation of holders of regular interests.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter M: Regulated Investment Companies and Real Estate Investment Trusts / PART IV: REAL ESTATE MORTGAGE INVESTMENT CONDUITS (November 29, 2016)

... . (d) **Cross reference** For special rules in determining inclusion ...

26 USC 860C

Taxation of residual interests.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter M: Regulated Investment Companies and Real Estate Investment Trusts / PART IV: REAL ESTATE MORTGAGE INVESTMENT CONDUITS (November 29, 2016)

... such holder. (3) **Cross** ... reference For special treatment of income in excess of daily accruals

...

26 USC 861

Income from sources within the United States.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter N: Tax Based on Income From Sources Within or Without the United States / PART I: SOURCE RULES AND OTHER GENERAL RULES RELATING TO FOREIGN INCOME (November 29, 2016)

... ). (e) **Cross reference** For treatment of interest paid by the ...

26 USC 862

Income from sources without the United States.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter N: Tax Based on Income From Sources Within or Without the United States / PART I: SOURCE RULES AND OTHER GENERAL RULES RELATING TO FOREIGN INCOME (November 29, 2016)

... ) **Cross reference**.—For source of amounts attributable to certain aircraft and vessels ...

26 USC 871

Tax on nonresident alien individuals.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter N: Tax Based on Income From Sources Within or Without the United States / PART II: NONRESIDENT ALIENS AND FOREIGN CORPORATIONS / Subpart A: Nonresident Alien Individuals (November 29, 2016)

... inserted **cross reference** to section 402(a)(4). 1958—Subsec. (a)(1 ...

26 USC 873

Deductions.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter N: Tax Based on Income From Sources Within or Without the United States / PART II: NONRESIDENT ALIENS AND FOREIGN CORPORATIONS / Subpart A: Nonresident Alien Individuals (November 29, 2016)

... . (c) **Cross reference** For rule that certain foreign taxes are not ... ). Pub. L. 95–30 struck out par. (1) which made a **cross reference** to section 142(b)(1) for ... disallowance of the standard deduction and struck out "(2)" at beginning of single remaining **cross** ...

26 USC 881

Tax on income of foreign corporations not connected with United States business.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter N: Tax Based on Income From Sources Within or Without the United States / PART II: NONRESIDENT ALIENS AND FOREIGN CORPORATIONS / Subpart B: Foreign Corporations (November 29, 2016)

... . (f) **Cross reference** For doubling of tax on corporations of ... , §1273(b)(2)(A), redesignated par. (3) as (2) and struck out par. (4) which provided a **cross reference** to ... , §128(b)(2), amended subsec. (c) generally, substituting in heading "**Cross reference**" for ...

26 USC 882

Tax on income of foreign corporations connected with United States business.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter N: Tax Based on Income From Sources Within or Without the United States / PART II: NONRESIDENT ALIENS AND FOREIGN CORPORATIONS / Subpart B: Foreign Corporations (November 29, 2016)

... . (3) [**Cross reference** 1 ... . (4) **Cross reference** For rule that certain foreign taxes are not ... organized in possessions, and the returns of tax by agents, and inserted **cross reference** to section 906(b)(1 ...

26 USC 894

Income affected by treaty.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter N: Tax Based on Income From Sources Within or Without the United States / PART II: NONRESIDENT ALIENS AND FOREIGN CORPORATIONS / Subpart D: Miscellaneous Provisions (November 29, 2016)

... . (2) **Cross reference** For relationship between treaties and this ...

26 USC 901

Taxes of foreign countries and of possessions of United States.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter N: Tax Based on Income From Sources Within or Without the United States / PART III: INCOME FROM SOURCES WITHOUT THE UNITED STATES / Subpart A: Foreign Tax Credit (November 29, 2016)

... minimis. (n) **Cross reference** ...

26 USC 904

Limitation on credit.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter N: Tax Based on Income From Sources Within or Without the United States / PART III: INCOME FROM SOURCES WITHOUT THE UNITED STATES / Subpart A: Foreign Tax Credit (November 29, 2016)

... ) **Cross reference** (1) For increase of limitation under subsection (a ...

26 USC 931

Income from sources within Guam, American Samoa, or the Northern Mariana Islands.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter N: Tax Based on Income From Sources Within or Without the United States / PART III: INCOME FROM SOURCES WITHOUT THE UNITED STATES / Subpart D: Possessions of the United States (November 29, 2016)

... par. (3) which made a **cross reference** to section 142(b)(2) for disallowance of the standard deduction ...

26 USC 936

Puerto Rico and possession tax credit.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter N: Tax Based on Income From Sources Within or Without the United States / PART III: INCOME FROM SOURCES WITHOUT THE UNITED STATES / Subpart D: Possessions of the United States (November 29, 2016)

... . (C) **Cross reference** For definitions and special rules ...

26 USC 953

Insurance income.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter N: Tax Based on Income From Sources Within or Without the United States / PART III: INCOME FROM SOURCES WITHOUT THE UNITED STATES / Subpart F: Controlled Foreign Corporations (November 29, 2016)

... ). (10) **Cross reference** For income exempt from foreign personal ...

26 USC 986

Determination of foreign taxes and foreign corporation's earnings and profits.



TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter N: Tax Based on Income From Sources Within or Without the United States / PART III: INCOME FROM SOURCES WITHOUT THE UNITED STATES / Subpart J: Foreign Currency Transactions (November 29, 2016)

... . (F) **Cross reference** For adjustments where tax is not paid ...

26 USC 1016

Adjustments to basis.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter O: Gain or Loss on Disposition of Property / PART II: BASIS RULES OF GENERAL APPLICATION (November 29, 2016)

... . (e) **Cross reference** For treatment of separate mineral interests ...

26 USC 1055

Redeemable ground rents.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter O: Gain or Loss on Disposition of Property / PART IV: SPECIAL RULES (November 29, 2016)

... . (d) **Cross reference** For treatment of rentals under redeemable ...

26 USC 1060

Special allocation rules for certain asset acquisitions.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter O: Gain or Loss on Disposition of Property / PART IV: SPECIAL RULES (November 29, 2016)

... 10-percent owner. (f) **Cross ... reference** For provisions relating to penalties for failure to file a ...

26 USC 1092

Straddles.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter O: Gain or Loss on Disposition of Property / PART VII: WASH SALES; STRADDLES (November 29, 2016)

... . (g) **Cross reference** For provision requiring capitalization of ...

26 USC 1223

Holding period of property.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter P: Capital Gains and Losses / PART III: GENERAL RULES FOR DETERMINING CAPITAL GAINS AND LOSSES (November 29, 2016)

... . (15) **Cross reference.**— For ... ), designated existing **cross reference** as subpar. (A) and added subpar. (B). 1983 ...

26 USC 1234B

Gains or losses from securities futures contracts.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter P: Capital Gains and Losses / PART IV: SPECIAL RULES FOR DETERMINING CAPITAL GAINS AND LOSSES (November 29, 2016)

... . (f) **Cross reference** For special rules relating to dealer ...

26 USC 1235



Sale or exchange of patents.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter P: Capital Gains and Losses / PART IV: SPECIAL RULES FOR DETERMINING CAPITAL GAINS AND LOSSES (November 29, 2016)

... . (d) **Cross reference** For special rule relating to nonresident ...

26 USC 1248

Gain from certain sales or exchanges of stock in certain foreign corporations.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter P: Capital Gains and Losses / PART IV: SPECIAL RULES FOR DETERMINING CAPITAL GAINS AND LOSSES (November 29, 2016)

... . (j) **Cross reference** For provision excluding amounts previously ...

26 USC 1250

Gain from dispositions of certain depreciable realty.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter P: Capital Gains and Losses / PART IV: SPECIAL RULES FOR DETERMINING CAPITAL GAINS AND LOSSES (November 29, 2016)

... . (5) **Cross reference** For reduction in the case of corporations ...

26 USC 1271

Treatment of amounts received on retirement or sale or exchange of debt instruments.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter P: Capital Gains and Losses / PART V: SPECIAL RULES FOR BONDS AND OTHER DEBT INSTRUMENTS / Subpart A: Original Issue Discount (November 29, 2016)

... . (3) **Cross reference** For current inclusion of original issue ...

26 USC 1275

Other definitions and special rules.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter P: Capital Gains and Losses / PART V: SPECIAL RULES FOR BONDS AND OTHER DEBT INSTRUMENTS / Subpart A: Original Issue Discount (November 29, 2016)

... ). (4) **Cross reference** For civil penalty for failure to meet ...

26 USC 1281

Current inclusion in income of discount on certain short-term obligations.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter P: Capital Gains and Losses / PART V: SPECIAL RULES FOR BONDS AND OTHER DEBT INSTRUMENTS / Subpart C: Discount on Short-Term Obligations (November 29, 2016)

... . (c) **Cross reference** For special rules limiting the application ...

26 USC 1282

Deferral of interest deduction allocable to accrued discount.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1: NORMAL TAXES AND SURTAXES / Subchapter P: Capital Gains and Losses / PART V: SPECIAL RULES FOR BONDS AND OTHER DEBT INSTRUMENTS / Subpart C: Discount

on Short-Term Obligations (November 29, 2016)

... . (d) **Cross reference** For special rules limiting the application ...

26 USC 1294

Election to extend time for payment of tax on undistributed earnings.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1:  
NORMAL TAXES AND SURTAXES / Subchapter P: Capital Gains and Losses / PART VI:  
TREATMENT OF CERTAIN PASSIVE FOREIGN INVESTMENT COMPANIES / Subpart B:  
Treatment of Qualified Electing Funds (November 29, 2016)

... . (g) **Cross reference** For provisions providing for interest for ...

26 USC 1361

S corporation defined.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1:  
NORMAL TAXES AND SURTAXES / Subchapter S: Tax Treatment of S Corporations and  
Their Shareholders / PART I: IN GENERAL (November 29, 2016)

... . (4) **Cross reference** For special treatment of electing small ... director. (3) **Cross reference** ...

26 USC 1366

Pass-thru of items to shareholders.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1:  
NORMAL TAXES AND SURTAXES / Subchapter S: Tax Treatment of S Corporations and  
Their Shareholders / PART II: TAX TREATMENT OF SHAREHOLDERS (November 29,  
2016)

... ). Pub. L. 104–188, §1307(c)(3)(A), struck out subsec. (g) which provided a **cross** ... reference  
to subchapter D of chapter 63 of this ...

26 USC 1381

Organizations to which part applies.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 1:  
NORMAL TAXES AND SURTAXES / Subchapter T: Cooperatives and Their Patrons / PART  
I: TAX TREATMENT OF COOPERATIVES (November 29, 2016)

... . (c) **Cross reference** For treatment of income from load loss ...

26 USC 1441

Withholding of tax on nonresident aliens.

TITLE 26: INTERNAL REVENUE CODE / Subtitle A: Income Taxes / CHAPTER 3:  
WITHHOLDING OF TAX ON NONRESIDENT ALIENS AND FOREIGN CORPORATIONS  
/ Subchapter A: Nonresident Aliens and Foreign Corporations (November 29, 2016)

... . (g) **Cross reference** For provision treating 85 percent of social ...

26 USC 2031

Definition of gross estate.

TITLE 26: INTERNAL REVENUE CODE / Subtitle B: Estate and Gift Taxes / CHAPTER 11:  
ESTATE TAX / Subchapter A: Estates of Citizens or Residents / PART III: GROSS ESTATE  
(November 29, 2016)

... ). (d) **Cross reference** For executor's right to be furnished on ...

26 USC 2053

Expenses, indebtedness, and taxes.

TITLE 26: INTERNAL REVENUE CODE / Subtitle B: Estate and Gift Taxes / CHAPTER 11:  
ESTATE TAX / Subchapter A: Estates of Citizens or Residents / PART IV: TAXABLE

ESTATE (November 29, 2016)

... subsection. (B) **Cross reference** ...

26 USC 2055

Transfers for public, charitable, and religious uses.

TITLE 26: INTERNAL REVENUE CODE / Subtitle B: Estate and Gift Taxes / CHAPTER 11:

ESTATE TAX / Subchapter A: Estates of Citizens or Residents / PART IV: TAXABLE

ESTATE (November 29, 2016)

... , struck out par. (3) which made a **cross reference** to section 2 of the Act of Aug. 8, 1946 ...

26 USC 2107

Expatriation to avoid tax.

TITLE 26: INTERNAL REVENUE CODE / Subtitle B: Estate and Gift Taxes / CHAPTER 11:

ESTATE TAX / Subchapter B: Estates of Nonresidents Not Citizens (November 29, 2016)

... individual's estate. (e) **Cross** ... reference For comparable treatment of long-term lawful permanent ...

26 USC 2512

Valuation of gifts.

TITLE 26: INTERNAL REVENUE CODE / Subtitle B: Estate and Gift Taxes / CHAPTER 12:

GIFT TAX / Subchapter B: Transfers (November 29, 2016)

... . (c) **Cross reference** For individual's right to be furnished on ...

26 USC 2519

Dispositions of certain life estates.

TITLE 26: INTERNAL REVENUE CODE / Subtitle B: Estate and Gift Taxes / CHAPTER 12:

GIFT TAX / Subchapter B: Transfers (November 29, 2016)

... . (c) **Cross reference** For right of recovery for gift tax in the ...

26 USC 2603

Liability for tax.

TITLE 26: INTERNAL REVENUE CODE / Subtitle B: Estate and Gift Taxes / CHAPTER 13:

TAX ON GENERATION-SKIPPING TRANSFERS / Subchapter A: Tax Imposed (November

29, 2016)

... . (c) **Cross reference** For provisions making estate and gift tax ... the transferor, the source of the tax, and a **cross reference** to section 2661 for former provisions ...

26 USC 3121

Definitions.

TITLE 26: INTERNAL REVENUE CODE / Subtitle C: Employment Taxes / CHAPTER 21:

FEDERAL INSURANCE CONTRIBUTIONS ACT / Subchapter C: General Provisions

(November 29, 2016)

... . (5) **Cross reference** For relief from taxes in cases covered by ...

26 USC 3201

Rate of tax.

TITLE 26: INTERNAL REVENUE CODE / Subtitle C: Employment Taxes / CHAPTER 22:

RAILROAD RETIREMENT TAX ACT / Subchapter A: Tax on Employees (November 29,

2016)

... with accompanying tax rate tables and a **cross reference** to ... by such employee. (c) **Cross** ... reference For application of different contribution bases with respect ...

26 USC 3211

Rate of tax.

TITLE 26: INTERNAL REVENUE CODE / Subtitle C: Employment Taxes / CHAPTER 22: RAILROAD RETIREMENT TAX ACT / Subchapter B: Tax on Employee Representatives (November 29, 2016)

... . (c) **Cross reference** For application of different contribution ...

26 USC 3221

Rate of tax.

TITLE 26: INTERNAL REVENUE CODE / Subtitle C: Employment Taxes / CHAPTER 22: RAILROAD RETIREMENT TAX ACT / Subchapter C: Tax on Employers (November 29, 2016)

... . (d) **Cross reference** For application of different contribution ...

26 USC 3302

Credits against tax.

TITLE 26: INTERNAL REVENUE CODE / Subtitle C: Employment Taxes / CHAPTER 23: FEDERAL UNEMPLOYMENT TAX ACT (November 29, 2016)

... ). Pub. L. 94-455, §1903(a)(12)(D), struck out par. (8) which provided for a **cross** ... reference to section 104 of the Temporary Unemployment Compensation Act of 1958 relating to the reduction of ...

26 USC 3406

Backup withholding.

TITLE 26: INTERNAL REVENUE CODE / Subtitle C: Employment Taxes / CHAPTER 24: COLLECTION OF INCOME TAX AT SOURCE ON WAGES (November 29, 2016)

... under section 6103. (2) **Cross** ... reference For provision providing for civil damages for violation of ...

26 USC Ch. 31

Front Matter.

TITLE 26: INTERNAL REVENUE CODE / Subtitle D: Miscellaneous Excise Taxes / CHAPTER 31: RETAIL EXCISE TAXES (November 29, 2016)

... , provided a **cross reference** to section 4222 for exemption from tax where special motor fuels are sold for ...

26 USC 4041

Imposition of tax.

TITLE 26: INTERNAL REVENUE CODE / Subtitle D: Miscellaneous Excise Taxes / CHAPTER 31: RETAIL EXCISE TAXES / Subchapter B: Special Fuels (November 29, 2016)

... . 101-508, §11213(e)(3), struck out par. (6) which provided **cross reference** to section ...

26 USC 4042

Tax on fuel used in commercial transportation on inland waterways.

TITLE 26: INTERNAL REVENUE CODE / Subtitle D: Miscellaneous Excise Taxes / CHAPTER 31: RETAIL EXCISE TAXES / Subchapter B: Special Fuels (November 29, 2016)

... , provided a **cross reference** to section 4222 of this title ...

26 USC 4082

Exemptions for diesel fuel and kerosene.

TITLE 26: INTERNAL REVENUE CODE / Subtitle D: Miscellaneous Excise Taxes / CHAPTER 32: MANUFACTURERS EXCISE TAXES / Subchapter A: Automotive and Related Items / PART III: PETROLEUM PRODUCTS / Subpart A: Motor and Aviation Fuels (November 29, 2016)

... . (h) **Cross reference** For tax on train and certain bus uses of ...

26 USC 4084

Cross references.

TITLE 26: INTERNAL REVENUE CODE / Subtitle D: Miscellaneous Excise Taxes / CHAPTER 32: MANUFACTURERS EXCISE TAXES / Subchapter A: Automotive and Related Items / PART III: PETROLEUM PRODUCTS / Subpart A: Motor and Aviation Fuels (November 29, 2016)

... , 79 Stat. 139, provided **cross reference** to ...

26 USC Subtitle D, CHAPTER 32, Subchapter G

Front Matter.

TITLE 26: INTERNAL REVENUE CODE / Subtitle D: Miscellaneous Excise Taxes / CHAPTER 32: MANUFACTURERS EXCISE TAXES / Subchapter G: Exemptions, Registration, Etc. (November 29, 2016)

... .] 4227.**Cross reference** ... "Cross reference" in item 4227. No change in text was required because item 4227 as originally ...

26 USC 4227

Cross reference.

TITLE 26: INTERNAL REVENUE CODE / Subtitle D: Miscellaneous Excise Taxes / CHAPTER 32: MANUFACTURERS EXCISE TAXES / Subchapter G: Exemptions, Registration, Etc. (November 29, 2016)

... 26 USC 4227: **Cross reference** ... 26 USC 4227: **Cross reference** Text contains ... --> §4227.

**Cross reference** ...

26 USC Subtitle D, CHAPTER 33, Subchapter E

Front Matter.

TITLE 26: INTERNAL REVENUE CODE / Subtitle D: Miscellaneous Excise Taxes / CHAPTER 33: FACILITIES AND SERVICES / Subchapter E: Special Provisions Applicable to Services and Facilities Taxes (November 29, 2016)

... governmental exemption, exemption for nonprofit educational organizations, and **cross reference** to general ...

26 USC 4294 to 4295

Repealed. Pub. L. 94-455, title XIX, §1904(a)(10), (11), Oct. 4, 1976, 90 Stat. 1812.

TITLE 26: INTERNAL REVENUE CODE / Subtitle D: Miscellaneous Excise Taxes / CHAPTER 33: FACILITIES AND SERVICES / Subchapter E: Special Provisions Applicable to Services and Facilities Taxes (November 29, 2016)

... . 1292, related to a **cross reference** to general administrative provisions. ...

26 USC Ch. 34

Front Matter.

TITLE 26: INTERNAL REVENUE CODE / Subtitle D: Miscellaneous Excise Taxes / CHAPTER 34: TAXES ON CERTAIN INSURANCE POLICIES (November 29, 2016)

... . 1298, made **cross reference** to other sections for additional exemptions. ...

26 USC Subtitle D, CHAPTER 36, Subchapter D

Front Matter.

TITLE 26: INTERNAL REVENUE CODE / Subtitle D: Miscellaneous Excise Taxes / CHAPTER 36: CERTAIN OTHER EXCISE TAXES / Subchapter D: Tax on Use of Certain Vehicles (November 29, 2016)

... , 96 Stat. 2610, substituted "Cross references" for "**Cross** ... reference" in item 4484. 1956— Act ...

26 USC 4481

Imposition of tax.

TITLE 26: INTERNAL REVENUE CODE / Subtitle D: Miscellaneous Excise Taxes / CHAPTER 36: CERTAIN OTHER EXCISE TAXES / Subchapter D: Tax on Use of Certain Vehicles (November 29, 2016)

... . (2) **Cross reference** For privilege of paying tax imposed by this ... payment for a year, and inserted **cross reference** to section 6156. Subsec. (e ...

26 USC 4491 to 4494

Repealed. Pub. L. 97-248, title II, §280(c)(1), Sept. 3, 1982, 96 Stat. 564.

TITLE 26: INTERNAL REVENUE CODE / Subtitle D: Miscellaneous Excise Taxes / CHAPTER 36: CERTAIN OTHER EXCISE TAXES / Subchapter E: Repealed (November 29, 2016)

... , 84 Stat. 245, provided a **cross reference** to subtitle F of this title for ...

26 USC 4501 to 4503

Repealed. Pub. L. 101-508, title XI, §11801(a)(48), Nov. 5, 1990, 104 Stat. 1388-522.

TITLE 26: INTERNAL REVENUE CODE / Subtitle D: Miscellaneous Excise Taxes / CHAPTER 37: REPEALED (November 29, 2016)

... , set forth a **cross-reference** to subtitle F for administrative provisions. ...

26 USC 4975

Tax on prohibited transactions.

TITLE 26: INTERNAL REVENUE CODE / Subtitle D: Miscellaneous Excise Taxes / CHAPTER 43: QUALIFIED PENSION, ETC., PLANS (November 29, 2016)

... . (i) **Cross reference** For provisions concerning coordination ...

26 USC 5001

Imposition, rate, and attachment of tax.

TITLE 26: INTERNAL REVENUE CODE / Subtitle E: Alcohol, Tobacco, and Certain Other Excise Taxes / CHAPTER 51: DISTILLED SPIRITS, WINES, AND BEER / Subchapter A: Gallonage and Occupational Taxes / PART I: GALLONAGE TAXES / Subpart A: Distilled Spirits (November 29, 2016)

... . (c) **Cross reference** For provisions relating to the tax on ...

26 USC 5002

Definitions.

TITLE 26: INTERNAL REVENUE CODE / Subtitle E: Alcohol, Tobacco, and Certain Other Excise Taxes / CHAPTER 51: DISTILLED SPIRITS, WINES, AND BEER / Subchapter A: Gallonage and Occupational Taxes / PART I: GALLONAGE TAXES / Subpart A: Distilled Spirits (November 29, 2016)

... former par. (1) which provided a **cross reference** to ... out par. (2) which provided for a **cross reference** to section 5082 for a definition of rectifier and ...

26 USC 5004

Lien for tax.

TITLE 26: INTERNAL REVENUE CODE / Subtitle E: Alcohol, Tobacco, and Certain Other Excise Taxes / CHAPTER 51: DISTILLED SPIRITS, WINES, AND BEER / Subchapter A: Gallonage and Occupational Taxes / PART I: GALLONAGE TAXES / Subpart A: Distilled Spirits (November 29, 2016)

... . (b) **Cross reference** For provisions relating to extinguishing of ...

26 USC 5006



Determination of tax.

TITLE 26: INTERNAL REVENUE CODE / Subtitle E: Alcohol, Tobacco, and Certain Other Excise Taxes / CHAPTER 51: DISTILLED SPIRITS, WINES, AND BEER / Subchapter A: Gallonage and Occupational Taxes / PART I: GALLONAGE TAXES / Subpart A: Distilled Spirits (November 29, 2016)

... importation. (e) **Cross reference** ...

26 USC 5008

Abatement, remission, refund, and allowance for loss or destruction of distilled spirits.

TITLE 26: INTERNAL REVENUE CODE / Subtitle E: Alcohol, Tobacco, and Certain Other Excise Taxes / CHAPTER 51: DISTILLED SPIRITS, WINES, AND BEER / Subchapter A: Gallonage and Occupational Taxes / PART I: GALLONAGE TAXES / Subpart A: Distilled Spirits (November 29, 2016)

... (f) **Cross reference** For provisions relating to allowance for ...

26 USC Subtitle E, CHAPTER 51, Subchapter A, PART I, Subpart E

Front Matter.

TITLE 26: INTERNAL REVENUE CODE / Subtitle E: Alcohol, Tobacco, and Certain Other Excise Taxes / CHAPTER 51: DISTILLED SPIRITS, WINES, AND BEER / Subchapter A: Gallonage and Occupational Taxes / PART I: GALLONAGE TAXES / Subpart E: General Provisions (November 29, 2016)

... **Cross reference.** ...

26 USC 5061

Method of collecting tax.

TITLE 26: INTERNAL REVENUE CODE / Subtitle E: Alcohol, Tobacco, and Certain Other Excise Taxes / CHAPTER 51: DISTILLED SPIRITS, WINES, AND BEER / Subchapter A: Gallonage and Occupational Taxes / PART I: GALLONAGE TAXES / Subpart E: General Provisions (November 29, 2016)

... )(E)(iii), struck out subsec. (d) which provided **cross reference** to section 5689 for penalty and

...

26 USC 5065

Territorial extent of law.

TITLE 26: INTERNAL REVENUE CODE / Subtitle E: Alcohol, Tobacco, and Certain Other Excise Taxes / CHAPTER 51: DISTILLED SPIRITS, WINES, AND BEER / Subchapter A: Gallonage and Occupational Taxes / PART I: GALLONAGE TAXES / Subpart E: General Provisions (November 29, 2016)

... , made a **cross reference** to general administrative provisions applicable to assessment, collection ...

26 USC 5067

Cross reference.

TITLE 26: INTERNAL REVENUE CODE / Subtitle E: Alcohol, Tobacco, and Certain Other Excise Taxes / CHAPTER 51: DISTILLED SPIRITS, WINES, AND BEER / Subchapter A: Gallonage and Occupational Taxes / PART I: GALLONAGE TAXES / Subpart E: General Provisions (November 29, 2016)

... 26 USC 5067: **Cross reference** ... 26 USC 5067: **Cross reference** Text contains ... §5067. **Cross reference** ...

26 USC 5131

Packaging distilled spirits for industrial uses.

TITLE 26: INTERNAL REVENUE CODE / Subtitle E: Alcohol, Tobacco, and Certain Other Excise Taxes / CHAPTER 51: DISTILLED SPIRITS, WINES, AND BEER / Subchapter A: Gallonage and Occupational Taxes / PART II: MISCELLANEOUS PROVISIONS / Subpart D: Other Provisions (November 29, 2016)

... . (b) **Cross reference** For provisions relating to containers of ... , struck out former par. (1) which provided a **cross reference** to ...

26 USC 5132

Prohibited purchases by dealers.

TITLE 26: INTERNAL REVENUE CODE / Subtitle E: Alcohol, Tobacco, and Certain Other Excise Taxes / CHAPTER 51: DISTILLED SPIRITS, WINES, AND BEER / Subchapter A: Gallonage and Occupational Taxes / PART II: MISCELLANEOUS PROVISIONS / Subpart D: Other Provisions (November 29, 2016)

... , made a **cross reference** to provision respecting keeping of list of special taxpayers for public ...

26 USC 5177

Other provisions relating to bonds.

TITLE 26: INTERNAL REVENUE CODE / Subtitle E: Alcohol, Tobacco, and Certain Other Excise Taxes / CHAPTER 51: DISTILLED SPIRITS, WINES, AND BEER / Subchapter B: Qualification Requirements for Distilled Spirits Plants (November 29, 2016)

... a **cross reference** to penalty for improper approval of distiller's bond, and to general provisions ...

26 USC 5212

Transfer of distilled spirits between bonded premises.

TITLE 26: INTERNAL REVENUE CODE / Subtitle E: Alcohol, Tobacco, and Certain Other Excise Taxes / CHAPTER 51: DISTILLED SPIRITS, WINES, AND BEER / Subchapter C: Operation of Distilled Spirits Plants / PART II: OPERATIONS ON BONDED PREMISES / Subpart A: General (November 29, 2016)

... , related to the prevention and detection of fraud and contained a **cross reference** to provisions for gauging ...

26 USC 5215

Return of tax determined distilled spirits to bonded premises.

TITLE 26: INTERNAL REVENUE CODE / Subtitle E: Alcohol, Tobacco, and Certain Other Excise Taxes / CHAPTER 51: DISTILLED SPIRITS, WINES, AND BEER / Subchapter C: Operation of Distilled Spirits Plants / PART II: OPERATIONS ON BONDED PREMISES / Subpart A: General (November 29, 2016)

... . (d) **Cross reference** For provisions relating to the abatement ...

26 USC 5231

Entry for deposit.

TITLE 26: INTERNAL REVENUE CODE / Subtitle E: Alcohol, Tobacco, and Certain Other Excise Taxes / CHAPTER 51: DISTILLED SPIRITS, WINES, AND BEER / Subchapter C: Operation of Distilled Spirits Plants / PART II: OPERATIONS ON BONDED PREMISES / Subpart C: Storage (November 29, 2016)

... storage facilities" and repealed subsec. (b) which related to a **cross reference** to section 5006(a)(2) ...

26 USC 5233

Repealed. Pub. L. 96-39, title VIII, §807(a)(34), July 26, 1979, 93 Stat. 286.

TITLE 26: INTERNAL REVENUE CODE / Subtitle E: Alcohol, Tobacco, and Certain Other Excise Taxes / CHAPTER 51: DISTILLED SPIRITS, WINES, AND BEER / Subchapter C: Operation of Distilled Spirits Plants / PART II: OPERATIONS ON BONDED PREMISES / Subpart C: Storage (November 29, 2016)

... , made a **cross reference** provision to establishment of bottling in bond department, prior to the general ...

26 USC 5251 to 5252

Repealed. Pub. L. 96-39, title VIII, §807(a)(38), July 26, 1979, 93 Stat. 286.

TITLE 26: INTERNAL REVENUE CODE / Subtitle E: Alcohol, Tobacco, and Certain Other Excise Taxes / CHAPTER 51: DISTILLED SPIRITS, WINES, AND BEER / Subchapter C: Operation of Distilled Spirits Plants / PART III: REPEALED (November 29, 2016)

... , made a **cross reference** provision to "blending of beverage brandies in internal revenue bonded ...

26 USC 5312

Production and use of distilled spirits for experimental research.

TITLE 26: INTERNAL REVENUE CODE / Subtitle E: Alcohol, Tobacco, and Certain Other Excise Taxes / CHAPTER 51: DISTILLED SPIRITS, WINES, AND BEER / Subchapter E: General Provisions Relating to Distilled Spirits / PART III: MISCELLANEOUS PROVISIONS (November 29, 2016)

... , made a **cross reference** to remission and refund of tax on alcohol for loss or leakage, prior to the ...

26 USC 5501

Establishment.

TITLE 26: INTERNAL REVENUE CODE / Subtitle E: Alcohol, Tobacco, and Certain Other Excise Taxes / CHAPTER 51: DISTILLED SPIRITS, WINES, AND BEER / Subchapter H: Miscellaneous Plants and Warehouses / PART I: VINEGAR PLANTS (November 29, 2016)

... , made a **cross reference** to provisions pertaining to establishment and operation of vinegar factories ...

26 USC 5557

Officers and agents authorized to investigate, issue search warrants, and prosecute for violations.

TITLE 26: INTERNAL REVENUE CODE / Subtitle E: Alcohol, Tobacco, and Certain Other Excise Taxes / CHAPTER 51: DISTILLED SPIRITS, WINES, AND BEER / Subchapter I: Miscellaneous General Provisions (November 29, 2016)

... of this subtitle. (b) **Cross** ... reference For provisions relating to the issuance of search warrants ...

26 USC Subtitle E, CHAPTER 51, Subchapter J, PART II

Front Matter.

TITLE 26: INTERNAL REVENUE CODE / Subtitle E: Alcohol, Tobacco, and Certain Other Excise Taxes / CHAPTER 51: DISTILLED SPIRITS, WINES, AND BEER / Subchapter J: Penalties, Seizures, and Forfeitures Relating to Liquors / PART II: PENALTY AND FORFEITURE PROVISIONS APPLICABLE TO WINE AND WINE PRODUCTION (November 29, 2016)

... . 5663. **Cross reference** ...

26 USC 5663

Cross reference.

TITLE 26: INTERNAL REVENUE CODE / Subtitle E: Alcohol, Tobacco, and Certain Other Excise Taxes / CHAPTER 51: DISTILLED SPIRITS, WINES, AND BEER / Subchapter J: Penalties, Seizures, and Forfeitures Relating to Liquors / PART II: PENALTY AND FORFEITURE PROVISIONS APPLICABLE TO WINE AND WINE PRODUCTION (November 29, 2016)

... 26 USC 5663: [Cross reference](#) ... 26 USC 5663: [Cross reference](#) Text contains ... !@!Sec. 5663 --> §5663. [Cross reference](#) ...

26 USC 5686

[Penalty for having, possessing, or using liquor or property intended to be used in violating provisions of this chapter.](#)

TITLE 26: INTERNAL REVENUE CODE / Subtitle E: Alcohol, Tobacco, and Certain Other Excise Taxes / CHAPTER 51: DISTILLED SPIRITS, WINES, AND BEER / Subchapter J: Penalties, Seizures, and Forfeitures Relating to Liquors / PART IV: PENALTY, SEIZURE, AND FORFEITURE PROVISIONS COMMON TO LIQUORS (November 29, 2016)

... . (b) [Cross reference](#) For seizure and forfeiture of liquor and ...

26 USC 5692

[Repealed. Pub. L. 90-618, title II, §206\(a\), Oct. 22, 1968, 82 Stat. 1235.](#)

TITLE 26: INTERNAL REVENUE CODE / Subtitle E: Alcohol, Tobacco, and Certain Other Excise Taxes / CHAPTER 51: DISTILLED SPIRITS, WINES, AND BEER / Subchapter J: Penalties, Seizures, and Forfeitures Relating to Liquors / PART V: REPEALED (November 29, 2016)

... , 72 Stat. 1413, set forth a [cross reference](#) to section 7273(a), relating to ...

26 USC 5754

[Restriction on importation of previously exported tobacco products.](#)

TITLE 26: INTERNAL REVENUE CODE / Subtitle E: Alcohol, Tobacco, and Certain Other Excise Taxes / CHAPTER 52: TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES / Subchapter F: General Provisions (November 29, 2016)

... Rico. "(b) [Cross Reference](#).— ...

26 USC 5802

[Registration of importers, manufacturers, and dealers.](#)

TITLE 26: INTERNAL REVENUE CODE / Subtitle E: Alcohol, Tobacco, and Certain Other Excise Taxes / CHAPTER 53: MACHINE GUNS, DESTRUCTIVE DEVICES, AND CERTAIN OTHER FIREARMS / Subchapter A: Taxes / PART I: SPECIAL (OCCUPATIONAL) TAXES (November 29, 2016)

... , made a [cross reference](#) to section 5812 exempting certain transfers, prior to the general revision of ...

26 USC 5822

[Making.](#)

TITLE 26: INTERNAL REVENUE CODE / Subtitle E: Alcohol, Tobacco, and Certain Other Excise Taxes / CHAPTER 53: MACHINE GUNS, DESTRUCTIVE DEVICES, AND CERTAIN OTHER FIREARMS / Subchapter A: Taxes / PART III: TAX ON MAKING FIREARMS (November 29, 2016)

... , made a [cross reference](#) to section 4181 of this title ...

26 USC 6019

[Gift tax returns.](#)

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 61: INFORMATION AND RETURNS / Subchapter A: Returns and Records / PART  
II: TAX RETURNS OR STATEMENTS / Subpart C: Estate and Gift Tax Returns (November  
29, 2016)

... repealed subsec. (c) setting forth **cross reference** to section 2515(c) relating to tenancy by the  
entirety ...

26 USC 6034

Returns by certain trusts.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 61: INFORMATION AND RETURNS / Subchapter A: Returns and Records / PART  
III: INFORMATION RETURNS / Subpart A: Information Concerning Persons Subject to  
Special Provisions (November 29, 2016)

... Secretary may by forms and regulations prescribe, allowing for exceptions to the rule, and  
providing a **cross** ... reference relating to penalties for failure to file a return. 1986 ...

26 USC 6038A

Information with respect to certain foreign-owned corporations.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 61: INFORMATION AND RETURNS / Subchapter A: Returns and Records / PART  
III: INFORMATION RETURNS / Subpart A: Information Concerning Persons Subject to  
Special Provisions (November 29, 2016)

... summons relates. (f) **Cross** ... reference For provisions relating to criminal penalties for  
violation ...

26 USC 6043

Liquidating, etc., transactions.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 61: INFORMATION AND RETURNS / Subchapter A: Returns and Records / PART  
III: INFORMATION RETURNS / Subpart B: Information Concerning Transactions With Other  
Persons (November 29, 2016)

... subsec. (c) which read as follows: "**Cross Reference**.—For ...

26 USC 6046

Returns as to organization or reorganization of foreign corporations and as to acquisitions of  
their stock.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 61: INFORMATION AND RETURNS / Subchapter A: Returns and Records / PART  
III: INFORMATION RETURNS / Subpart B: Information Concerning Transactions With Other  
Persons (November 29, 2016)

... ). (f) **Cross reference** For provisions relating to penalties for ...

26 USC 6046A

Returns as to interests in foreign partnerships.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 61: INFORMATION AND RETURNS / Subchapter A: Returns and Records / PART  
III: INFORMATION RETURNS / Subpart B: Information Concerning Transactions With Other  
Persons (November 29, 2016)

... ). (e) **Cross reference** For provisions relating to penalties for ...

26 USC 6048

Information with respect to certain foreign trusts.



TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 61: INFORMATION AND RETURNS / Subchapter A: Returns and Records / PART  
III: INFORMATION RETURNS / Subpart B: Information Concerning Transactions With Other  
Persons (November 29, 2016)

... . (c) as (d), and in subsec. (d) struck out **cross reference** to section 643(d) for definition of ...  
26 USC 6059

Periodic report of actuary.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 61: INFORMATION AND RETURNS / Subchapter A: Returns and Records / PART  
III: INFORMATION RETURNS / Subpart E: Registration of and Information Concerning  
Pension, Etc., Plans (November 29, 2016)

... the Secretary. (d) **Cross** ... reference For coordination between the Department of the Treasury  
and ...

26 USC Subtitle F, CHAPTER 61, Subchapter B

Front Matter.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 61: INFORMATION AND RETURNS / Subchapter B: Miscellaneous Provisions  
(November 29, 2016)

... . 6117.**Cross reference** ... "Cross reference". 2007 ...

26 USC 6117

Cross reference.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 61: INFORMATION AND RETURNS / Subchapter B: Miscellaneous Provisions  
(November 29, 2016)

... 26 USC 6117: **Cross reference** ... 26 USC 6117: **Cross reference** Text contains ... --> §6117.

**Cross reference** ...

26 USC 6157

Payment of Federal unemployment tax on quarterly or other time period basis.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 62: TIME AND PLACE FOR PAYING TAX / Subchapter A: Place and Due Date  
for Payment of Tax (November 29, 2016)

... . 125, made a **cross reference** provision for payment of taxes under provisions of ...

26 USC 6159

Agreements for payment of tax liability in installments.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 62: TIME AND PLACE FOR PAYING TAX / Subchapter A: Place and Due Date  
for Payment of Tax (November 29, 2016)

... . (f) **Cross reference** For rights to administrative review and ... -277 redesignated subsec. (d),  
relating to **cross reference**, as (e). ... . L. 105-206, §3462(c)(2), added subsec. (d), relating to  
**cross reference**. ...

26 USC 6163

Extension of time for payment of estate tax on value of reversionary or remainder interest in property.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 62: TIME AND PLACE FOR PAYING TAX / Subchapter B: Extensions of Time  
for Payment (November 29, 2016)



... ). (c) **Cross reference** For authority of the Secretary to require ... ). Pub. L. 93–625 struck out par. (1) **cross reference** to interest provisions of ... section 6601(b) of this title and struck out par. (2) designation of **cross reference** to security ...

26 USC 6166

Extension of time for payment of estate tax where estate consists largely of interest in closely held business.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration / CHAPTER 62: TIME AND PLACE FOR PAYING TAX / Subchapter B: Extensions of Time for Payment (November 29, 2016)

... ). Pub. L. 104–188 struck out par. (6) which provided **cross reference** to former ...

26 USC 6167

Extension of time for payment of tax attributable to recovery of foreign expropriation losses.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration / CHAPTER 62: TIME AND PLACE FOR PAYING TAX / Subchapter B: Extensions of Time for Payment (November 29, 2016)

... ). Pub. L. 93–625, §7(d)(3), struck out par. (1) providing a **cross reference** for ...

26 USC 6207

Cross references.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration / CHAPTER 63: ASSESSMENT / Subchapter A: In General (November 29, 2016)

... ). Pub. L. 94–455 struck out par. (7) relating to **cross reference** for assessment under the ...

26 USC 6212

Notice of deficiency.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration / CHAPTER 63: ASSESSMENT / Subchapter B: Deficiency Procedures in the Case of Income, Estate, Gift, and Certain Excise Taxes (November 29, 2016)

... inserted **cross reference** to section 505(a ... . 94–455, §1901(b)(37)(C), struck out subsec. (c)(2)(D) which set forth a **cross** ... reference to section 1335 of this title relating ...

26 USC 6214

Determinations by Tax Court.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration / CHAPTER 63: ASSESSMENT / Subchapter B: Deficiency Procedures in the Case of Income, Estate, Gift, and Certain Excise Taxes (November 29, 2016)

... . (e) **Cross reference** For provision giving Tax Court jurisdiction ... ) which provided **cross reference** to ...

26 USC 6302

Mode or time of collection.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration / CHAPTER 64: COLLECTION / Subchapter A: General Provisions (November 29, 2016)

... ). Pub. L. 96–223 designated existing **cross reference** as par. (1), substituted "For ...

26 USC 6304

Fair tax collection practices.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration / CHAPTER 64: COLLECTION / Subchapter A: General Provisions (November 29, 2016)

... , related to a **cross reference** to sections 4504 and 4601 for collection under the Tariff Act of 1930, prior ...

26 USC 6311

Payment of tax by commercially acceptable means.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 64: COLLECTION / Subchapter B: Receipt of Payment (November 29, 2016)

... . (4) **Cross reference** For provision providing for civil damages ...

26 USC 6325

Release of lien or discharge of property.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 64: COLLECTION / Subchapter C: Lien for Taxes / PART II: LIENS (November  
29, 2016)

... ) **Cross reference** For provisions relating to bonds, see ...

26 USC 6327

Cross references.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 64: COLLECTION / Subchapter C: Lien for Taxes / PART II: LIENS (November  
29, 2016)

... )". Former par. (3), which provided **cross reference** to ...

26 USC 6335

Sale of seized property.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 64: COLLECTION / Subchapter D: Seizure of Property for Collection of Taxes /  
PART II: LEVY (November 29, 2016)

... ) **Cross reference** For provision providing for civil damages for ...

26 USC 6401

Amounts treated as overpayments.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 65: ABATEMENTS, CREDITS, AND REFUNDS / Subchapter A: Procedure in  
General (November 29, 2016)

... -223 struck out subsec. (d) which made a **cross reference** to section 46(a)(9)(C) for a rule ...

26 USC 6402

Authority to make credits or refunds.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 65: ABATEMENTS, CREDITS, AND REFUNDS / Subchapter A: Procedure in  
General (November 29, 2016)

... . (j) **Cross reference** For procedures relating to agency notification of ...

26 USC 6404

Abatements.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 65: ABATEMENTS, CREDITS, AND REFUNDS / Subchapter A: Procedure in  
General (November 29, 2016)

... ) **Cross reference** For authority to suspend running of interest, etc ...

26 USC 6412

Floor stocks refunds.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 65: ABATEMENTS, CREDITS, AND REFUNDS / Subchapter B: Rules of Special

Application (November 29, 2016)

... ). Pub. L. 89–44, §209(d), repealed subsec. (e) which related to **cross reference**. ...

26 USC 6422

Cross references.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration / CHAPTER 65: ABATEMENTS, CREDITS, AND REFUNDS / Subchapter B: Rules of Special Application (November 29, 2016)

... **cross reference** to section 1481 of this title ... , §1901(b)(36)(B), redesignated par. (3) as (2). Former par. (2), which set forth a **cross reference** to ... ), which was **cross reference** provision for abatement or refund in case of tax on silver bullion to section ...

26 USC 6501

Limitations on assessment and collection.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration / CHAPTER 66: LIMITATIONS / Subchapter A: Limitations on Assessment and Collection (November 29, 2016)

... period of limitations" and inserting "**Cross reference**" and "For period of limitations ... ). Pub. L. 114–74 substituted "**Cross reference**" for "Cross references ... , substituted **cross reference** to section 6229 for extension of period in case of partnership items (as defined ...

26 USC 6515

Cross references.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration / CHAPTER 66: LIMITATIONS / Subchapter B: Limitations on Credit or Refund (November 29, 2016)

... ), respectively. Prior to amendment, par. (2) provided a **cross reference** to section 1481 for overpayment in ...

26 USC 6532

Periods of limitation on suits.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration / CHAPTER 66: LIMITATIONS / Subchapter D: Periods of Limitation in Judicial Proceedings (November 29, 2016)

... . (5) **Cross reference** For substitution of 120-day period for the ...

26 USC 6694

Understatement of taxpayer's liability by tax return preparer.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration / CHAPTER 68: ADDITIONS TO THE TAX, ADDITIONAL AMOUNTS, AND ASSESSABLE PENALTIES / Subchapter B: Assessable Penalties / PART I: GENERAL PROVISIONS (November 29, 2016)

... . (f) **Cross reference** For definition of tax return preparer, see ...

26 USC 6808

Special provisions relating to stamps.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration / CHAPTER 69: GENERAL PROVISIONS RELATING TO STAMPS (November 29, 2016)

... out former par. (11), which was a **cross reference** provision for silver bullion, to subchapter F of ...

26 USC 6905

Discharge of executor from personal liability for decedent's income and gift taxes.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 71: TRANSFEREES AND FIDUCIARIES (November 29, 2016)

... States. (c) **Cross reference** ...

26 USC 7012

Cross references.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 72: LICENSING AND REGISTRATION / Subchapter B: Registration (November  
29, 2016)

... revised section generally, striking out **cross reference** to section 4804(d) relating to registration  
in ... to section 5854 in **cross reference** covering registration in connection with firearms. ...

26 USC 7124

Cross references.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 74: CLOSING AGREEMENTS AND COMPROMISES (November 29, 2016)

... , §3(f)(12)(B), struck out subsec. (b) which set forth **cross reference** to R.S. 3469 ...

26 USC 7213

Unauthorized disclosure of information.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 75: CRIMES, OTHER OFFENSES, AND FORFEITURES / Subchapter A: Crimes /  
PART I: GENERAL PROVISIONS (November 29, 2016)

... ) of subsec. (d) as so redesignated, substituted a **cross reference** to section 7216 as covering ...  
penalties for disclosure or use of information by preparers of returns for a **cross reference** to  
section 6106 ...

26 USC 7214

Offenses by officers and employees of the United States.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 75: CRIMES, OTHER OFFENSES, AND FORFEITURES / Subchapter A: Crimes /  
PART I: GENERAL PROVISIONS (November 29, 2016)

... –859 struck out a **cross reference** that related to penalty imposed for unlawfully removing or ...  
more than \$5,000. (c) **Cross** ... reference For penalty on collecting or disbursing officers trading  
in ...

26 USC 7426

Civil actions by persons other than taxpayers.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 76: JUDICIAL PROCEEDINGS / Subchapter B: Proceedings by Taxpayers and  
Third Parties (November 29, 2016)

... . (i) **Cross reference** For period of limitation, see section 6532 ...

26 USC 7437

Cross references.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 76: JUDICIAL PROCEEDINGS / Subchapter B: Proceedings by Taxpayers and  
Third Parties (November 29, 2016)

... **cross reference** to former section 93 of title 11 ... –589, §6(d)(1), (i)(13), added par. (3).  
Former par. (3), which provided **cross reference** to ... ), (i)(13), added par. (4). Former par. (4),  
which provided for **cross reference** to former ...

26 USC 7454

Burden of proof in fraud, foundation manager, and transferee cases.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 76: JUDICIAL PROCEEDINGS / Subchapter C: The Tax Court / PART II:  
PROCEDURE (November 29, 2016)

... . (c) **Cross reference** For provisions relating to burden of proof ...  
26 USC 7476

Declaratory judgments relating to qualification of certain retirement plans.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 76: JUDICIAL PROCEEDINGS / Subchapter C: The Tax Court / PART IV:  
DECLARATORY JUDGMENTS (November 29, 2016)

... ). (d) **Cross reference** For provisions concerning intervention by ...  
26 USC Subtitle F, CHAPTER 76, Subchapter D

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TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 76: JUDICIAL PROCEEDINGS / Subchapter D: Court Review of Tax Court  
Decisions (November 29, 2016)

... substituted "Cross references" for "**Cross reference**" in item 7487. ...  
26 USC 7605

Time and place of examination.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 78: DISCOVERY OF LIABILITY AND ENFORCEMENT OF TITLE / Subchapter  
A: Examination and Inspection (November 29, 2016)

... . (c) **Cross reference** For provisions restricting church tax ... , §1033(c)(1), amended subsec.  
(c) generally, substituting a **cross reference** relating to church tax ...  
26 USC 7653

Shipments from the United States.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 78: DISCOVERY OF LIABILITY AND ENFORCEMENT OF TITLE / Subchapter  
D: Possessions (November 29, 2016)

... . (d) **Cross reference** For the disposition of the proceeds of all ...  
26 USC 7655

Cross references.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 78: DISCOVERY OF LIABILITY AND ENFORCEMENT OF TITLE / Subchapter  
D: Possessions (November 29, 2016)

... contained a **cross reference** to chapter 51 of this ...  
26 USC 7702B

Treatment of qualified long-term care insurance.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 79: DEFINITIONS (November 29, 2016)

... . (5) **Cross reference** For coordination of the requirements of ...  
26 USC 7872

Treatment of loans with below-market interest rates.

TITLE 26: INTERNAL REVENUE CODE / Subtitle F: Procedure and Administration /  
CHAPTER 80: GENERAL RULES / Subchapter C: Provisions Affecting More Than One  
Subtitle (November 29, 2016)

