

TITLE 26 / Subtitle F / CHAPTER 80 / Subchapter A / § 7806

26 USC 7806: Construction of title

Text contains those laws in effect on May 1, 2016

Title 26-INTERNAL REVENUE CODE
Subtitle F-Procedure and Administration
CHAPTER 80-GENERAL RULES
Subchapter A- **Application of Internal Revenue Laws**

§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.) (*Emphasis added*)

REFERENCES IN TEXT

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

[http://uscode.house.gov/view.xhtml?req=\(title:26 section:7806 edition:prelim\) OR \(granuleid:USC-prelim-title26 section7806\)&f=treesort&edition=prelim&num=0&jumpTo=true](http://uscode.house.gov/view.xhtml?req=(title:26 section:7806 edition:prelim) OR (granuleid:USC-prelim-title26 section7806)&f=treesort&edition=prelim&num=0&jumpTo=true)

“Application of Internal Revenue Laws”

The Collective Experience of **THEIRS**

1.

§2. Definitions and special rules

(e) **Cross reference**

For definition of taxable income, **see** section 63.

<http://uscode.house.gov/view.xhtml?req=%28cross+references%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=2&hl=true&edition=2012&granuleId=USC-2012-title26-section2>

26 U.S.C. §63. Taxable income defined

Where the word “**see**” is used in the cross reference of **26 U.S. Code §2 – Definitions and special rules** **are made only for convenience**, and in so doing **26 U.S. Code § 63 - Taxable income defined**; **shall be given no legal effect** pursuant to 26 U.S. Code § 7806(a).

No inference, implication, or presumption of legislative construction shall be drawn with **26 U.S. Code §2 – Definitions and special rules**; nor shall any **similar outline, analysis, or descriptive matter relating to the contents of this title** **be given any legal effect** on the subject of **26 U.S.C. §63 -Taxable income defined**, pursuant to 26 U.S. Code § 7806(b).

Red Lettering Print indicants that those sections of law *shall be given no legal effect;* pursuant to 26 U.S. Code § 7806(a).

2.

§3. Tax tables for individuals

(e) **Cross reference**

For computation of tax by Secretary, **see** section 6014.

<http://uscode.house.gov/view.xhtml?req=%28cross+references%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=3&hl=true&edition=2012&granuleId=USC-2012-title26-section3>

26 U.S.C. §6014. Income tax return-tax not computed by taxpayer

3.

§50. Other special rules

(E) **Cross reference**

For special rules for the application of this paragraph and paragraph (3), **see** section 168(h).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=6&hl=true&edition=prelim&granuleId=USC-prelim-title26-section50>

§168. Accelerated cost recovery system (H) TAX-EXEMPT USE PROPERTY

4.

§72. Annuities; certain proceeds of endowment and life insurance contracts

(x) **Cross reference**

For limitation on adjustments to basis of annuity contracts sold, **see** section 1021.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=7&hl=true&edition=prelim&granuleId=USC-prelim-title26-section72#referenceintext-note>

§1021. Sale of annuities

5.

§50. Other special rules

(4) **PROPERTY USED BY GOVERNMENTAL UNITS OR FOREIGN PERSONS OR ENTITIES**

(E) **Cross reference**

For special rules for the application of this paragraph and paragraph (3), **see** section 168(h).

[http://uscode.house.gov/view.xhtml?req=\(title:26 section:50 edition:prelim\) OR \(granuleid:USC-prelim-title26-section50\)&f=treesort&edition=prelim&num=0&jumpTo=true](http://uscode.house.gov/view.xhtml?req=(title:26 section:50 edition:prelim) OR (granuleid:USC-prelim-title26-section50)&f=treesort&edition=prelim&num=0&jumpTo=true)

168. Accelerated cost recovery system (H) TAX-EXEMPT USE PROPERTY

6.

§72. Annuities; certain proceeds of endowment and life insurance contracts

(x) **Cross reference**

For limitation on adjustments to basis of annuity contracts sold, **see** section 1021.

[http://uscode.house.gov/view.xhtml?req=\(title:26 section:72 edition:prelim\) OR \(granuleid:USC-prelim-title26-section72\)&f=treesort&edition=prelim&num=0&jumpTo=true](http://uscode.house.gov/view.xhtml?req=(title:26 section:72 edition:prelim) OR (granuleid:USC-prelim-title26-section72)&f=treesort&edition=prelim&num=0&jumpTo=true)

§1021. Sale of annuities

7.

§73. Services of child

(d) Cross reference

For assessment of tax against parent in certain cases, see section 6201(c).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=8&hl=true&edition=prelim&granuleId=USC-prelim-title26-section73>

§6201. Assessment authority(C) COMPENSATION OF CHILD

8.

§74. Prizes and awards

(4) Cross reference

For provisions excluding certain de minimis fringes from gross income, see section 132(e).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=9&hl=true&edition=prelim&granuleId=USC-prelim-title26-section74>

§132. Certain fringe benefits (e) DE MINIMIS FRINGE DEFINED

9.

§106. Contributions by employer to accident and health plans

(7) Cross reference

For penalty on failure by employer to make comparable contributions to the Archer MSAs of comparable employees, see section 4980E.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=12&hl=true&edition=prelim&granuleId=USC-prelim-title26-section106>

§4980. Tax on reversion of qualified plan assets to employer (E) SPECIAL RULE FOR PARTICIPATION REQUIREMENT

10.

§108. Income from discharge of indebtedness

(a) Exclusion from gross income

(b) Reduction of tax attributes

(2) Tax attributes affected; order of reduction

(E) Basis reduction

(i) In general

The basis of the property of the taxpayer.

(ii) Cross reference

For provisions for making the reduction described in clause (i), see section 1017.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=13&hl=true&edition=prelim&granuleId=USC-prelim-title26-section108>

§1017. Discharge of indebtedness

11.

§125. Cafeteria plans

(k) **Cross reference**

For reporting and recordkeeping requirements, **see** section 6039D.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=14&hl=true&edition=prelim&granuleId=USC-prelim-title26-section125>

§6039. Returns required in connection with certain options (D) CROSS REFERENCES

12.

§127. Educational assistance programs

(d) **Cross reference**

For reporting and recordkeeping requirements, **see** section 6039D.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=15&hl=true&edition=prelim&granuleId=USC-prelim-title26-section127>

§6039. Returns required in connection with certain options (D) CROSS REFERENCES

13.

§127. Educational assistance programs

(d) **Cross reference**

For reporting and recordkeeping requirements, **see** section 6039D

[http://uscode.house.gov/view.xhtml?req=\(title:26+section:127+edition:prelim\)+OR+\(granuleid:USC-prelim-title26-section127\)&f=treesort&edition=prelim&num=0&jumpTo=true](http://uscode.house.gov/view.xhtml?req=(title:26+section:127+edition:prelim)+OR+(granuleid:USC-prelim-title26-section127)&f=treesort&edition=prelim&num=0&jumpTo=true)

§6039. Returns required in connection with certain options (D) CROSS REFERENCES

14.

§152. Dependent defined

(7) **Cross references**

For provision treating child as dependent of both parents for purposes of certain provisions, **see** sections 105(b), 132(h)(2)(B), and 213(d)(5).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=17&hl=true&edition=prelim&granuleId=USC-prelim-title26-section152>

§105. Amounts received under accident and health plans (B) AMOUNTS EXPENDED FOR MEDICAL CARE

§132. Certain fringe benefits(H) CERTAIN INDIVIDUALS TREATED AS EMPLOYEES FOR PURPOSES OF SUBSECTIONS (A)(1) AND (2); (2) SPOUSE AND DEPENDENT CHILDREN (B) DEPENDENT CHILD

§213. Medical, dental, etc., expenses(D) DEFINITIONS(5) Special rule in the case of child of divorced parents, etc.-Any child to whom section 152(e) applies shall be treated as a dependent of both parents for purposes of this section.

15.

§162. Trade or business expenses

(q) **Cross reference**

(1) For special rule relating to expenses in connection with subdividing real property for sale, **see** section 1237.

(2) For special rule relating to the treatment of payments by a transferee of a franchise, trademark, or trade name, **see** section 1253.

(3) For special rules relating to-

(A) funded welfare benefit plans, **see** section 419, and

(B) deferred compensation and other deferred benefits, **see** section 404.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=18&hl=true&edition=prelim&granuleId=USC-prelim-title26-section162>

§1237. Real property subdivided for sale

§1253. Transfers of franchises, trademarks, and trade names

§419. Treatment of funded welfare benefit plans

§404. Deduction for contributions of an employer to an employees' trust or annuity plan and compensation under a deferred-payment plan

16.

§163. Interest

(n) **Cross references**

(1) For disallowance of certain amounts paid in connection with insurance, endowment, or annuity contracts, **see** section 264.

(2) For disallowance of deduction for interest relating to tax-exempt income, **see** section 265(a)(2).

(3) For disallowance of deduction for carrying charges chargeable to capital account, **see** section 266.

(4) For disallowance of interest with respect to transactions between related taxpayers, **see** section 267.

(5) For treatment of redeemable ground rents and real property held subject to liabilities under redeemable ground rents, **see** section 1055.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=19&hl=true&edition=prelim&granuleId=USC-prelim-title26-section163>

§264. Certain amounts paid in connection with insurance contracts

§265. Expenses and interest relating to tax-exempt income(A) GENERAL RULE(2) INTEREST

§266. Carrying charges

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

§1055. Redeemable ground rents

17.

26 USC 165: Losses

(m) **Cross references**

(1) For special rule for banks with respect to worthless securities, **see** section 582.

- (2) For disallowance of deduction for worthlessness of securities to which subsection (g)(2)(C) applies, if issued by a political party or similar organization, **see** section 271.
- (3) For special rule for losses on stock in a small business investment company, **see** section 1242.
- (4) For special rule for losses of a small business investment company, **see** section 1243.
- (5) For special rule for losses on small business stock, **see** section 1244.

[http://uscode.house.gov/view.xhtml?req=\(title:26 section:165 edition:prelim\) OR \(granuleid:USC-prelim-title26 section165\)&f=treesort&edition=prelim&num=0&jumpTo=true](http://uscode.house.gov/view.xhtml?req=(title:26 section:165 edition:prelim) OR (granuleid:USC-prelim-title26 section165)&f=treesort&edition=prelim&num=0&jumpTo=true)

§582. Bad debts, losses, and gains with respect to securities held by financial institutions

§271. Debts owed by political parties, etc.

§1242. Losses on small business investment company stock

§1243. Loss of small business investment company

§1244. Losses on small business stock

18.

§167. Depreciation

(i) **Cross references**

(1) For additional rule applicable to depreciation of improvements in the case of mines, oil and gas wells, other natural deposits, and timber, **see** section 611.

(2) For amortization of goodwill and certain other intangibles, **see** section 197.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=20&hl=true&edition=prelim&granuleId=USC-prelim-title26-section167>

§611. Allowance of deduction for depletion

§197. Amortization of goodwill and certain other intangibles

19.

§169. Amortization of pollution control facilities

(j) **Cross reference**

For special rule with respect to certain gain derived from the disposition of property the adjusted basis of which is determined with regard to this section, **see** section 1245.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=22&hl=true&edition=prelim&granuleId=USC-prelim-title26-section169>

§1245. Gain from dispositions of certain depreciable property

20.

§173. Circulation expenditures

(b) **Cross reference**

For election of 3-year amortization of expenditures allowable as a deduction under subsection (a), **see** section 59(e).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=24&hl=true&edition=prelim&granuleId=USC-prelim-title26-section173>

§59. Other definitions and special rules (E) OPTIONAL 10-YEAR WRITEOFF OF CERTAIN TAX PREFERENCES

21.

§168. Accelerated cost recovery system

(8) Treatment of leasehold improvements

(C) Cross reference

For treatment of qualified long-term real property constructed or improved in connection with cash or rent reduction from lessor to lessee, see section 110(b).

[http://uscode.house.gov/view.xhtml?req=\(title:26 section:168 edition:prelim\) OR \(granuleid:USC-prelim-title26-section168\)&f=treesort&edition=prelim&num=0&jumpTo=true](http://uscode.house.gov/view.xhtml?req=(title:26 section:168 edition:prelim) OR (granuleid:USC-prelim-title26-section168)&f=treesort&edition=prelim&num=0&jumpTo=true)

§110. Qualified lessee construction allowances for short-term leases (B) CONSISTENT TREATMENT BY LESSOR

22.

§169. Amortization of pollution control facilities

(j) Cross reference

For special rule with respect to certain gain derived from the disposition of property the adjusted basis of which is determined with regard to this section, see section 1245.

[http://uscode.house.gov/view.xhtml?req=\(title:26 section:169 edition:prelim\) OR \(granuleid:USC-prelim-title26-section169\)&f=treesort&edition=prelim&num=0&jumpTo=true](http://uscode.house.gov/view.xhtml?req=(title:26 section:169 edition:prelim) OR (granuleid:USC-prelim-title26-section169)&f=treesort&edition=prelim&num=0&jumpTo=true)

§1245. Gain from dispositions of certain depreciable property

23.

§171. Amortizable bond premium

(3) Cross reference

For adjustment to basis on account of amortizable bond premium, see section 1016(a)(5).

[http://uscode.house.gov/view.xhtml?req=\(title:26 section:171 edition:prelim\) OR \(granuleid:USC-prelim-title26-section171\)&f=treesort&edition=prelim&num=0&jumpTo=true](http://uscode.house.gov/view.xhtml?req=(title:26 section:171 edition:prelim) OR (granuleid:USC-prelim-title26-section171)&f=treesort&edition=prelim&num=0&jumpTo=true)

§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;

24.

§173. Circulation expenditures

(b) Cross reference

For election of 3-year amortization of expenditures allowable as a deduction under subsection (a), see section 59(e).

[http://uscode.house.gov/view.xhtml?req=\(title:26 section:173 edition:prelim\) OR \(granuleid:USC-prelim-title26-section173\)&f=treesort&edition=prelim&num=0&jumpTo=true](http://uscode.house.gov/view.xhtml?req=(title:26 section:173 edition:prelim) OR (granuleid:USC-prelim-title26-section173)&f=treesort&edition=prelim&num=0&jumpTo=true)

§59. Other definitions and special rules (E) OPTIONAL 10-YEAR WRITEOFF OF CERTAIN TAX PREFERENCES

25.

§174. Research and experimental expenditures

(f) **Cross references**

(1) For adjustments to basis of property for amounts allowed as deductions as deferred expenses under subsection (b), **see** section 1016(a)(14).

(2) For election of 10-year amortization of expenditures allowable as a deduction under subsection (a), **see** section 59(e).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=25&hl=true&edition=prelim&granuleId=USC-prelim-title26-section174>

§1016. Adjustments to basis(A) GENERAL RULE(14) for amounts allowed as deductions as deferred expenses under section 174(b)(1) (relating to research and experimental expenditures) and resulting in a reduction of the taxpayers' taxes under this subtitle, but not less than the amounts allowable under such section for the taxable year and prior years;

26.

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

(6) **Cross reference**

For additional rules relating to partnerships, **see** section 707(b).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=29&hl=true&edition=prelim&granuleId=USC-prelim-title26-section267>

§707. Transactions between partner and partnership (B) CERTAIN SALES OR EXCHANGES OF PROPERTY WITH RESPECT TO CONTROLLED PARTNERSHIPS

27.

§275. Certain taxes

(b) **Cross reference**

For disallowance of certain other taxes, **see** section 164(c).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=30&hl=true&edition=prelim&granuleId=USC-prelim-title26-section275>

§164. Taxes(C) DEDUCTION DENIED IN CASE OF CERTAIN TAXES

28.

§276. Certain indirect contributions to political parties

(c) **Cross reference**

For disallowance of certain entertainment, etc., expenses, **see** section 274.

[http://uscode.house.gov/view.xhtml?req=\(title:26 section:276 edition:prelim\) OR \(granuleid:USC-prelim-title26-section276\)&f=treesort&edition=prelim&num=0&jumpTo=true](http://uscode.house.gov/view.xhtml?req=(title:26 section:276 edition:prelim) OR (granuleid:USC-prelim-title26-section276)&f=treesort&edition=prelim&num=0&jumpTo=true)

§274. Disallowance of certain entertainment, etc., expenses

29.

§305. Distributions of stock and stock rights

(E) TREATMENT OF PURCHASER OF STRIPPED PREFERRED STOCK

(7) Cross reference

For treatment of stripped interests in certain accounts or entities holding preferred stock, see section 1286(f).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=32&hl=true&edition=prelim&granuleId=USC-prelim-title26-section305>

§1286. Tax treatment of stripped bonds (F) TREATMENT OF STRIPPED INTERESTS IN BOND AND PREFERRED STOCK FUNDS, ETC.

30.

§305. Distributions of stock and stock rights

(f) Cross references

For special rules-

(1) Relating to the receipt of stock and stock rights in corporate organizations and reorganizations, see part III (sec. 351 and following).

(2) In the case of a distribution which results in a gift, see section 2501 and following.

(3) In the case of a distribution which has the effect of the payment of compensation, see section 61(a)(1).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=32&hl=true&edition=prelim&granuleId=USC-prelim-title26-section305>

§351. Transfer to corporation controlled by transferor

§2501. Imposition of tax

§61. Gross income defined (A) GENERAL DEFINITION (1) Compensation for services, including fees, commissions, fringe benefits, and similar items;

31.

§307. Basis of stock and stock rights acquired in distributions

(c) Cross reference

For basis of stock and stock rights distributed before June 22, 1954, see section 1052.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=33&hl=true&edition=prelim&granuleId=USC-prelim-title26-section307>

§1052. Basis established by the Revenue Act of 1932 or 1934 or by the Internal Revenue Code of 1939

32.

§331. Gain or loss to shareholders in corporate liquidations

(c) Cross reference

For general rule for determination of the amount of gain or loss recognized, see section 1001.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=34&hl=true&edition=prelim&granuleId=USC-prelim-title26-section331>

§1001. Determination of amount of and recognition of gain or loss

33.

§354. Exchanges of stock and securities in certain reorganizations

(3) Cross references

(A) For treatment of the exchange if any property is received which is not permitted to be received under this subsection (including nonqualified preferred stock and an excess principal amount of securities received over securities surrendered, but not including property to which paragraph (2)(B) applies), **see** section 356.

(B) For treatment of accrued interest in the case of an exchange described in paragraph (2)(B), **see** section 61.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=35&hl=true&edition=prelim&granuleId=USC-prelim-title26-section354>

§456. Prepaid dues income of certain membership organizations

§61. Gross income defined

34.

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

(5) Cross reference

For provision providing for recognition of gain in certain distributions, **see** section 355(d).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=38&hl=true&edition=2012&granuleId=USC-2012-title26-section361>

§355. Distribution of stock and securities of a controlled corporation (D) RECOGNITION OF GAIN ON CERTAIN DISTRIBUTIONS OF STOCK OR SECURITIES IN CONTROLLED CORPORATION

35.

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

(13) Cross reference

For excise tax on certain excess contributions, **see** section 4979.

(o) Cross reference

For exemption from tax of a trust qualified under this section, **see** section 501(a).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=40&hl=true&edition=2012&granuleId=USC-2012-title26-section401>

§4979. Tax on certain excess contributions

§501. Exemption from tax on corporations, certain trusts, etc. (A) EXEMPTION FROM TAXATION

36.

§408. Individual retirement accounts

(r) Cross references

(1) For tax on excess contributions in individual retirement accounts or annuities, **see** section 4963.

(2) For tax on certain accumulations in individual retirement accounts or annuities, **see** section 4974.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=42&hl=true&edition=2012&granuleId=USC-2012-title26-section408>

§4963. Definitions

§4973. Tax on excess contributions to certain tax-favored accounts and annuities

37.

§409. Qualifications for tax credit employee stock ownership plans

(q) Cross references

(1) For requirements for allowance of employee plan credit, **see** section 48(n).¹

(2) For assessable penalties for failure to meet requirements of this section, or for failure to make contributions required with respect to the allowance of an employee plan credit or employee stock ownership credit, **see** section 6699.¹

(3) For requirements for allowance of an employee stock ownership credit, **see** section 41.¹

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=43&hl=true&edition=2012&granuleId=USC-2012-title26-section409>

§48. Energy credit

§6699. Failure to file S corporation return

§41. Credit for increasing research activities

38.

§409. Qualifications for tax credit employee stock ownership plans

(B) Cross reference

For excise tax relating to violations of paragraph (1) and ownership of synthetic equity, **see** section 4979A.

[http://uscode.house.gov/view.xhtml?req=\(title:26 section:409 edition:prelim\) OR \(granuleid:USC-prelim-title26-section409\)&f=treesort&edition=prelim&num=0&jumpTo=true](http://uscode.house.gov/view.xhtml?req=(title:26 section:409 edition:prelim) OR (granuleid:USC-prelim-title26-section409)&f=treesort&edition=prelim&num=0&jumpTo=true)

§4979. Tax on certain excess contributions (A) GENERAL RULE

39.

§443. Returns for a period of less than 12 months

(e) Cross references

For inapplicability of subsection (b) in computing-

(1) Accumulated earnings tax, **see** section 536.

(2) Personal holding company tax, **see** section 546.

(3) The taxable income of a regulated investment company, **see** section 852(b)(2)(E).

(4) The taxable income of a real estate investment trust, **see** section 857(b)(2)(C).

For returns for a period of less than 12 months in the case of a debtor's election to terminate a taxable year, **see** section 1398(d)(2)(E).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=44&hl=true&edition=2012&granuleId=USC-2012-title26-section443>

§536. Income not placed on annual basis

§546. Income not placed on annual basis

§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).

§857. Taxation of real estate investment trusts and their beneficiaries(B) METHOD OF TAXATION OF REAL ESTATE INVESTMENT TRUSTS AND HOLDERS OF SHARES OR CERTIFICATES OF BENEFICIAL INTEREST(2) REAL ESTATE INVESTMENT TRUST TAXABLE INCOME(C) The taxable income shall be computed without regard to section 443(b) (relating to computation of tax on change of annual accounting period).

§1398. Rules relating to individuals' title 11 cases(D) TAXABLE YEAR OF DEBTORS(2) ELECTION TO TERMINATE DEBTOR'S YEAR WHEN CASE COMMENCES(E) RETURNS

40.

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

(C) **Cross reference**

For treatment of partnerships as leases to which section 168(h) applies, **see** section 7701(e).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=46&hl=true&edition=2012&granuleId=USC-2012-title26-section470>

§7701. Definitions (E) TREATMENT OF CERTAIN CONTRACTS FOR PROVIDING SERVICES, ETC.

41.

§471. General rule for inventories

(c) **Cross reference**

For rules relating to capitalization of direct and indirect costs of property, **see** section 263A.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=47&hl=true&edition=2012&granuleId=USC-2012-title26-section471>

§263. Capital expenditures (A) GENERAL RULE

42.

§483. Interest on certain deferred payments

(g) **Cross references**

(1) For treatment of assumptions, **see** section 1274(c)(4).

(2) For special rules for certain transactions where stated principal amount does not exceed \$2,800,000, **see** section 1274A.

(3) For special rules in case of the borrower under certain loans for personal use, **see** section 1275(b).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=49&hl=true&edition=2012&granuleId=USC-2012-title26-section483>

§1274. Determination of issue price in the case of certain debt instruments issued for property (C) DEBT INSTRUMENTS TO WHICH SECTION APPLIES (4) EXCEPTION FOR ASSUMPTIONS

§1274. Determination of issue price in the case of certain debt instruments issued for property (A) IN GENERAL

§1274. Determination of issue price in the case of certain debt instruments issued for property (B) POTENTIALLY ABUSIVE SITUATION DEFINED

43.

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

(s) **Cross reference**

For nonexemption of Communist-controlled organizations, see section 11(b) of the Internal Security Act of 1950 (64 Stat. 997; 50 U.S.C. 790(b)).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=50&hl=true&edition=2012&granuleId=USC-2012-title26-section501>

§11. Tax imposed (B) AMOUNT OF TAX

44.

§521. Exemption of farmers' cooperatives from tax

(7) **Cross reference**

For treatment of value-added processing involving animals, see section 1388(k).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=51&hl=true&edition=2012&granuleId=USC-2012-title26-section521>

§1388. Definitions; special rules (K) COOPERATIVE MARKETING INCLUDES VALUE-ADDED PROCESSING INVOLVING ANIMALS

45.

§535. Accumulated taxable income

(5) **Cross reference**

For denial of credit provided in paragraph (2) or (3) where multiple corporations are formed to avoid tax, see section 1551, and for limitation on such credit in the case of certain controlled corporations, see section 1561.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=52&hl=true&edition=2012&granuleId=USC-2012-title26-section535>

§1551. Disallowance of the benefits of the graduated corporate rates and accumulated earnings credit

§1561. Limitations on certain multiple tax benefits in the case of certain controlled corporations

46.

§611. Allowance of deduction for depletion

(c) **Cross reference**

For other rules applicable to depreciation of improvements, see section 167.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=53&hl=true&edition=2012&granuleId=USC-2012-title26-section611>

§167. Depreciation

47.

§616. Development expenditures

(e) **Cross reference**

For election of 10-year amortization of expenditures allowable as a deduction under subsection (a), see section 59(e).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=54&hl=true&edition=2012&granuleId=USC-2012-title26-section616>

§59. Other definitions and special rules (E) OPTIONAL 10-YEAR WRITEOFF OF CERTAIN TAX PREFERENCES(E) OPTIONAL 10-YEAR WRITEOFF OF CERTAIN TAX PREFERENCES

48.

§617. Deduction and recapture of certain mining exploration expenditures

(i) **Cross reference**

For election of 10-year amortization of expenditures allowable as a deduction under this section, see section 59(e).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=55&hl=true&edition=2012&granuleId=USC-2012-title26-section617>

§59. Other definitions and special rules (E) OPTIONAL 10-YEAR WRITEOFF OF CERTAIN TAX PREFERENCES(E) OPTIONAL 10-YEAR WRITEOFF OF CERTAIN TAX PREFERENCES

49.

§646. Tax treatment of electing Alaska Native Settlement Trusts

(j) **Cross reference**

For information required with respect to electing Settlement Trusts and sponsoring Native Corporations, see section 6039H.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=58&hl=true&edition=2012&granuleId=USC-2012-title26-section646>

§6039. Returns required in connection with certain options

50.

§664. Charitable remainder trusts

(C) **Cross reference**

For excise tax on allocations described in subparagraph (A), see section 4979A.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=59&hl=true&edition=2012&granuleId=USC-2012-title26-section664>

§4979. Tax on certain excess contributions (A) GENERAL RULE

51.

§678. Person other than grantor treated as substantial owner

(e) **Cross reference**

For provision under which beneficiary of trust is treated as owner of the portion of the trust which consists of stock in an S corporation, see section 1361(d).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=60&hl=true&edition=2012&granuleId=USC-2012-title26-section678>

§1361. S corporation defined (D) SPECIAL RULE FOR QUALIFIED SUBCHAPTER S TRUST

52.

§681. Limitation on charitable deduction

(b) **Cross reference**

For disallowance of certain charitable, etc., deductions otherwise allowable under section 642(c), see sections 508(d) and 4948(c)(4).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=61&hl=true&edition=2012&granuleId=USC-2012-title26-section681>

§508. Special rules with respect to section 501(c)(3) organizations (D) DISALLOWANCE OF CERTAIN CHARITABLE, ETC., DEDUCTIONS

§4948. Application of taxes and denial of exemption with respect to certain foreign organizations (C) DENIAL OF EXEMPTION TO FOREIGN ORGANIZATIONS ENGAGED IN PROHIBITED TRANSACTIONS (4) DISALLOWANCE OF CERTAIN CHARITABLE DEDUCTIONS

53.

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

(c) **Cross reference**

For definitions of “husband” and “wife”, as used in this section, see section 7701(a)(17).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=62&hl=true&edition=2012&granuleId=USC-2012-title26-section682>

§7701. Definitions (a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof-(17) HUSBAND AND WIFE

54.

§691. Recipients of income in respect of decedents

(e) **Cross reference**

For application of this section to income in respect of a deceased partner, see section 753.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=63&hl=true&edition=2012&granuleId=USC-2012-title26-section691>

§753. Partner receiving income in respect of decedent

55.

§702. Income and credits of partner

(d) **Cross reference**

For rules relating to procedures for determining the tax treatment of partnership items **see** subchapter C of chapter 63 (section 6221 and following).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=62&hl=true&edition=prelim&granuleId=USC-prelim-title26-section702>

§6221. Tax treatment determined at partnership level

56.

§704. Partner's distributive share

(f) **Cross reference**

For rules in the case of the sale, exchange, liquidation, or reduction of a partner's interest, **see** section 706(c)(2).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=63&hl=true&edition=prelim&granuleId=USC-prelim-title26-section704>

**§706. Taxable years of partner and partnership(C) CLOSING OF PARTNERSHIP YEAR(2)
TREATMENT OF DISPOSITIONS**

57.

§761. Terms defined

(g) **Cross reference**

For rules in the case of the sale, exchange, liquidation, or reduction of a partner's interest, **see** sections 704(b) and 706(c)(2).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=64&hl=true&edition=prelim&granuleId=USC-prelim-title26-section761>

§704. Partner's distributive share (B) DETERMINATION OF DISTRIBUTIVE SHARE

**§706. Taxable years of partner and partnership(C) CLOSING OF PARTNERSHIP YEAR(2)
TREATMENT OF DISPOSITIONS**

58.

§805. General deductions

(3) **AMORTIZABLE BOND PREMIUM**

(B) **Cross reference**

For rules relating to amortizable bond premium, **see** section 811(b).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=65&hl=true&edition=prelim&granuleId=USC-prelim-title26-section805>

§811. Accounting provisions(B) AMORTIZATION OF PREMIUM AND ACCRUAL OF DISCOUNT

59.

§857. Taxation of real estate investment trusts and their beneficiaries

(h) **Cross reference**

For provisions relating to excise tax based on certain real estate investment trust taxable income not distributed during the taxable year, [see](#) section 4981.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=66&hl=true&edition=prelim&granuleId=USC-prelim-title26-section857>

§4981. Excise tax on undistributed income of real estate investment trusts

60.

§860B. Taxation of holders of regular interests

(d) [Cross reference](#)

For special rules in determining inclusion of original issue discount on regular interests, [see](#) section 1272(a)(6).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=67&hl=true&edition=prelim&granuleId=USC-prelim-title26-section860B>

§1272. Current inclusion in income of original issue discount (A) ORIGINAL ISSUE DISCOUNT ON DEBT INSTRUMENTS ISSUED AFTER JULY 1, 1982, INCLUDED IN INCOME ON BASIS OF CONSTANT INTEREST RATE (6) DETERMINATION OF DAILY PORTIONS WHERE PRINCIPAL SUBJECT TO ACCELERATION

61.

§860C. Taxation of residual interests

(3) [Cross reference](#)

For special treatment of income in excess of daily accruals, [see](#) section 860E.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=68&hl=true&edition=prelim&granuleId=USC-prelim-title26-section860C>

§860. Deduction for deficiency dividends (E) DETERMINATION

62.

§861. Income from sources within the United States

(e) [Cross reference](#)

For treatment of interest paid by the branch of a foreign corporation, [see](#) section 884(f).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=69&hl=true&edition=prelim&granuleId=USC-prelim-title26-section861>

§884. Branch profits tax (F) TREATMENT OF INTEREST ALLOCABLE TO EFFECTIVELY CONNECTED INCOME

63.

871. Tax on nonresident alien individuals

(n) [Cross references](#)

(1) For tax treatment of certain amounts distributed by the United States to nonresident alien individuals, [see](#) section 402(e)(2).

(2) For taxation of nonresident alien individuals who are expatriate United States citizens, [see](#) section 877.

(3) For doubling of tax on citizens of certain foreign countries, [see](#) section 891.

(4) For adjustment of tax in case of nationals or residents of certain foreign countries, **see** section 896.

(5) For withholding of tax at source on nonresident alien individuals, **see** section 1441.

(6) For election to treat married nonresident alien individual as resident of United States in certain cases, **see** subsections (g) and (h) of section 6013.

(7) For special tax treatment of gain or loss from the disposition by a nonresident alien individual of a United States real property interest, **see** section 897.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=71&hl=true&edition=prelim&granuleId=USC-prelim-title26-section871>

§402. Taxability of beneficiary of employees' trust(E) OTHER RULES APPLICABLE TO EXEMPT TRUSTS(2) DISTRIBUTIONS BY UNITED STATES TO NONRESIDENT ALIENS

§877. Expatriation to avoid tax

§891. Doubling of rates of tax on citizens and corporations of certain foreign countries

§896. Adjustment of tax on nationals, residents, and corporations of certain foreign countries

§1441. Withholding of tax on nonresident aliens

§6013. Joint returns of income tax by husband and wife

§897. Disposition of investment in United States real property

64.

§873. Deductions

(c) **Cross reference**

For rule that certain foreign taxes are not to be taken into account in determining deduction or credit, **see** section 906(b)(1).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=72&hl=true&edition=prelim&granuleId=USC-prelim-title26-section873>

§906. Nonresident alien individuals and foreign corporations(B) SPECIAL RULES(1) For purposes of subsection (a) and for purposes of determining the deductions allowable under sections 873(a) and 882(c), in determining the amount of any tax paid or accrued to any foreign country or possession there shall not be taken into account any amount of tax to the extent the tax so paid or accrued is imposed with respect to income from sources within the United States which would not be taxed by such foreign country or possession but for the fact that-

65.

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

(f) **Cross reference**

For doubling of tax on corporations of certain foreign countries, **see** section 891.

For special rules for original issue discount, **see** section 871(g).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=73&hl=true&edition=prelim&granuleId=USC-prelim-title26-section881>

§871. Tax on nonresident alien individuals (G) SPECIAL RULES FOR ORIGINAL ISSUE DISCOUNT

66.

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

(4) **Cross reference**

For rule that certain foreign taxes are not to be taken into account in determining deduction or credit, **see** section 906(b)(1).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=74&hl=true&edition=prelim&granuleId=USC-prelim-title26-section882>

§906. Nonresident alien individuals and foreign corporations(B) SPECIAL RULES(1) For purposes of subsection (a) and for purposes of determining the deductions allowable under sections 873(a) and 882(c), in determining the amount of any tax paid or accrued to any foreign country or possession there shall not be taken into account any amount of tax to the extent the tax so paid or accrued is imposed with respect to income from sources within the United States which would not be taxed by such foreign country or possession but for the fact that-

67.

§894. Income affected by treaty

(a) **Treaty provisions**

(2) **Cross reference**

For relationship between treaties and this title, **see** section 7852(d).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=75&hl=true&edition=prelim&granuleId=USC-prelim-title26-section894>

§7852. Other applicable rules (D) TREATY OBLIGATIONS

68.

§901. Taxes of foreign countries and of possessions of United States

(n) **Cross reference**

(1) For deductions of income, war profits, and excess profits taxes paid to a foreign country or a possession of the United States, **see** sections 164 and 275.

(2) For right of each partner to make election under this section, **see** section 703(b).

(3) For right of estate or trust to the credit for taxes imposed by foreign countries and possessions of the United States under this section, **see** section 642(a).

(4) For reduction of credit for failure of a United States person to furnish certain information with respect to a foreign corporation or partnership controlled by him, **see** section 6038.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=76&hl=true&edition=prelim&granuleId=USC-prelim-title26-section901>

§164. Taxes

§275. Certain taxes

§703. Partnership computations(B) ELECTIONS OF THE PARTNERSHIP

§642. Special rules for credits and deductions(A) FOREIGN TAX CREDIT ALLOWED

§6038. Information reporting with respect to certain foreign corporations and partnerships

69.

§904. Limitation on credit

(k) Cross reference

(1) For increase of limitation under subsection (a) for taxes paid with respect to amounts received which were included in the gross income of the taxpayer for a prior taxable year as a United States shareholder with respect to a controlled foreign corporation, see section 960(b).

(2) For modification of limitation under subsection (a) for purposes of determining the amount of credit which can be taken against the alternative minimum tax, see section 59(a).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=77&hl=true&edition=prelim&granuleId=USC-prelim-title26-section904>

§960. Special rules for foreign tax credit(B) SPECIAL RULES FOR FOREIGN TAX CREDIT IN YEAR OF RECEIPT OF PREVIOUSLY TAXED EARNINGS AND PROFITS

§59. Other definitions and special rules (a) Alternative minimum tax foreign tax credit

70.

§936. Puerto Rico and possession tax credit

(C) Cross reference

For definitions and special rules applicable to this paragraph, see subsection (i).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=79&hl=true&edition=prelim&granuleId=USC-prelim-title26-section936>

§936. Puerto Rico and possession tax credit

71.

§953. Insurance income

(10) Cross reference

For income exempt from foreign personal holding company income, see section 954(i).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=80&hl=true&edition=prelim&granuleId=USC-prelim-title26-section953>

§954. Foreign base company income (i) SPECIAL RULE FOR INCOME DERIVED IN THE ACTIVE CONDUCT OF INSURANCE BUSINESS

72.

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

(F) Cross reference

For adjustments where tax is not paid within 2 years, see section 905(c).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=81&hl=true&edition=prelim&granuleId=USC-prelim-title26-section986>

§905. Applicable rules(C) ADJUSTMENTS TO ACCRUED TAXES

73.

§1016. Adjustments to basis

(e) **Cross reference**

For treatment of separate mineral interests as one property, **see** section 614.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=82&hl=true&edition=prelim&granuleId=USC-prelim-title26-section1016>

§614. Definition of property

74.

§1055. Redeemable ground rents

(d) **Cross reference**

For treatment of rentals under redeemable ground rents as interest, **see** section 163(c).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=83&hl=true&edition=prelim&granuleId=USC-prelim-title26-section1055>

§163. Interest(C) REDEEMABLE GROUND RENTS

75.

§1060. Special allocation rules for certain asset acquisitions

(f) **Cross reference**

For provisions relating to penalties for failure to file a return required by this section, **see** section 6721.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=84&hl=true&edition=prelim&granuleId=USC-prelim-title26-section1060>

§6721. Failure to file correct information returns

76.

§1092. Straddles

(g) **Cross reference**

For provision requiring capitalization of certain interest and carrying charges where there is a straddle, **see** section 263(g).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=85&hl=true&edition=prelim&granuleId=USC-prelim-title26-section1092>

§263. Capital expenditures (G) CERTAIN INTEREST AND CARRYING COSTS IN THE CASE OF STRADDLES

77.

§1223. Holding period of property

For purposes of this subtitle-

(15) Cross reference.-

For special holding period provision relating to certain partnership distributions, see section 735(b).

[http://uscode.house.gov/view.xhtml?req=\(title:26 section:1223 edition:prelim\) OR \(granuleid:USC-prelim-title26-section1223\)&f=treesort&edition=prelim&num=0&jumpTo=true](http://uscode.house.gov/view.xhtml?req=(title:26 section:1223 edition:prelim) OR (granuleid:USC-prelim-title26-section1223)&f=treesort&edition=prelim&num=0&jumpTo=true)

§735. Character of gain or loss on disposition of distributed property (B) HOLDING PERIOD FOR DISTRIBUTED PROPERTY

78.

§1234B. Gains or losses from securities futures contracts

(f) Cross reference

For special rules relating to dealer securities futures contracts, see section 1256.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=87&hl=true&edition=prelim&granuleId=USC-prelim-title26-section1234B>

§1256. Section 1256 contracts marked to market

79.

§1235. Sale or exchange of patents

(d) Cross reference

For special rule relating to nonresident aliens, see section 871(a).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=88&hl=true&edition=prelim&granuleId=USC-prelim-title26-section1235>

§871. Tax on nonresident alien individuals (a) Income not connected with United States business-30 percent tax

80.

§1248. Gain from certain sales or exchanges of stock in certain foreign corporations

(j) Cross reference

For provision excluding amounts previously taxed under this section from gross income when subsequently distributed, see section 959(e).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=89&hl=true&edition=prelim&granuleId=USC-prelim-title26-section1248>

§959. Exclusion from gross income of previously taxed earnings and profits (E) COORDINATION WITH AMOUNTS PREVIOUSLY TAXED UNDER SECTION 1248

81.

§1250. Gain from dispositions of certain depreciable realty

(5) Cross reference

For reduction in the case of corporations on capital gain treatment under this section, see section 291(a)(1).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=90&hl=true&edition=prelim&granuleId=USC-prelim-title26-section1250>

§291. Special rules relating to corporate preference items(A) REDUCTION IN CERTAIN PREFERENCE ITEMS, ETC. For purposes of this subtitle, in the case of a corporation- (1) Section 1250 capital gain treatment

82.

§1271. Treatment of amounts received on retirement or sale or exchange of debt instruments

(C) Cross reference

For current inclusion of original issue discount, see section 1272.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=93&hl=true&edition=2012&granuleId=USC-2012-title26-section1271>

§1272. Current inclusion in income of original issue discount

83.

§1275. Other definitions and special rules

(4) Cross reference

For civil penalty for failure to meet requirements of this subsection, see section 6706.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=94&hl=true&edition=2012&granuleId=USC-2012-title26-section1275>

§6706. Original issue discount information requirements

84.

§1281. Current inclusion in income of discount on certain short-term obligations

(c) Cross reference

For special rules limiting the application of this section to original issue discount in the case of nongovernmental obligations, see section 1283(c).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=95&hl=true&edition=2012&granuleId=USC-2012-title26-section1281>

§1283. Definitions and special rules(C) SPECIAL RULES FOR NONGOVERNMENTAL OBLIGATIONS

85.

§1282. Deferral of interest deduction allocable to accrued discount

(d) Cross reference

For special rules limiting the application of this section to original issue discount in the case of nongovernmental obligations, see section 1283(c).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=96&hl=true&edition=2012&granuleId=USC-2012-title26-section1282>

§1283. Definitions and special rules(C) SPECIAL RULES FOR NONGOVERNMENTAL OBLIGATIONS

86.

§1294. Election to extend time for payment of tax on undistributed earnings

(g) **Cross reference**

For provisions providing for interest for the period of the extension under this section, see section 6601.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=97&hl=true&edition=2012&granuleId=USC-2012-title26-section1294>

§6601. Interest on underpayment, nonpayment, or extensions of time for payment, of tax

87.

§1361. S corporation defined

(3) **Cross reference**

For treatment of certain distributions with respect to restricted bank director stock, see section 1368(f).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=98&hl=true&edition=2012&granuleId=USC-2012-title26-section1361>

§1368. Distributions (F) RESTRICTED BANK DIRECTOR STOCK

88.

§1381. Organizations to which part applies

(c) **Cross reference**

For treatment of income from load loss transactions of organizations described in subsection (a)(2)(C), see section 501(c)(12)(H).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=100&hl=true&edition=2012&granuleId=USC-2012-title26-section1381>

§501. Exemption from tax on corporations, certain trusts, etc. (C) LIST OF EXEMPT ORGANIZATIONS

89.

§1441. Withholding of tax on nonresident aliens

(g) **Cross reference**

For provision treating 85 percent of social security benefits as subject to withholding under this section, see section 871(a)(3).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=101&hl=true&edition=2012&granuleId=USC-2012-title26-section1441>

§871. Tax on nonresident alien individuals (A) INCOME NOT CONNECTED WITH UNITED STATES BUSINESS-30 PERCENT TAX(3) TAXATION OF SOCIAL SECURITY BENEFITS

90.

§2031. Definition of gross estate

(d) **Cross reference**

For executor's right to be furnished on request a statement regarding any valuation made by the Secretary within the gross estate, see section 7517.

§7517. Furnishing on request of statement explaining estate or gift valuation

91.

§2053. Expenses, indebtedness, and taxes

(3) Effect on credit for foreign death taxes of deduction under this subsection

(B) **Cross reference**

See section 2014(f) for the effect of a deduction taken under this paragraph on the credit for foreign death taxes.

§2014. Credit for foreign death taxes (F) ADDITIONAL LIMITATION IN CASES INVOLVING A DEDUCTION UNDER SECTION 2053(D)

92.

§2055. Transfers for public, charitable, and religious uses

(g) **Cross references**

(1) For option as to time for valuation for purpose of deduction under this section, **see** section 2032.

(2) For treatment of certain organizations providing child care, **see** section 501(k).

(3) For exemption of gifts and bequests to or for the benefit of Library of Congress, **see** section 5 of the Act of March 3, 1925, as amended (2 U.S.C. 161).

(4) For treatment of gifts and bequests for the benefit of the Naval Historical Center as gifts or bequests to or for the use of the United States, **see** section 7222 of title 10, United States Code.

(5) For treatment of gifts and bequests to or for the benefit of National Park Foundation as gifts or bequests to or for the use of the United States, **see** section 8 of the Act of December 18, 1967 (16 U.S.C. 191).

(6) For treatment of gifts, devises, or bequests accepted by the Secretary of State, the Director of the International Communication Agency, or the Director of the United States International Development Cooperation Agency as gifts, devises, or bequests to or for the use of the United States, **see** section 25 of the State Department Basic Authorities Act of 1956.

(7) For treatment of gifts or bequests of money accepted by the Attorney General for credit to “Commissary Funds, Federal Prisons,” as gifts or bequests to or for the use of the United States, **see** section 4043 of title 18, United States Code.

(8) For payment of tax on gifts and bequests of United States obligations to the United States, **see** section 3113(e) of title 31, United States Code.

(9) For treatment of gifts and bequests for benefit of the Naval Academy as gifts or bequests to or for the use of the United States, **see** section 6973 of title 10, United States Code.

(10) For treatment of gifts and bequests for benefit of the Naval Academy Museum as gifts or bequests to or for the use of the United States, **see** section 6974 of title 10, United States Code.

(11) For exemption of gifts and bequests received by National Archives Trust Fund Board, see section 2308 of title 44, United States Code.

(12) For treatment of gifts and bequests to or for the use of Indian tribal governments (or their subdivisions), see section 7871.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=104&hl=true&edition=2012&granuleId=USC-2012-title26-section2055>

§2032. Alternate valuation

§501. Exemption from tax on corporations, certain trusts, etc. (K) TREATMENT OF CERTAIN ORGANIZATIONS PROVIDING CHILD CARE

2 U.S. Code §161. Tax exemption of gifts, etc., to Library of Congress

10 U.S. Code §7222. Naval Historical Center Fund: references to Fund

16 U.S. Code §191. Establishment; boundaries; reclamation project

18 U.S. Code §4043. Acceptance of gifts and bequests to the Commissary Funds, Federal Prisons

31 U.S. Code §3113. Accepting gifts(e)(1) The Secretary shall redeem a direct obligation of the Government bearing interest or sold on a discount basis on receiving it when the obligation-

(A) is given to the Government;

(B) becomes the property of the Government under the conditions of a trust; or

(C) is payable on the death of the owner to the Government (or to an officer of the Government in the officer's official capacity).

10 U.S. Code §6973. Gifts, bequests, and loans of property: acceptance for benefit and use of Naval Academy

10 U.S. Code §6974. United States Naval Academy Museum Fund: references to Fund

44 U.S. Code §2308. Tax exemption for gifts

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

93.

§2107. Expatriation to avoid tax

(e) Cross reference

For comparable treatment of long-term lawful permanent residents who ceased to be taxed as residents, see section 877(e).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=105&hl=true&edition=2012&granuleId=USC-2012-title26-section2107>

§877. Expatriation to avoid tax(E) COMPARABLE TREATMENT OF LAWFUL PERMANENT RESIDENTS WHO CEASE TO BE TAXED AS RESIDENTS

94.

§2512. Valuation of gifts

(c) **Cross reference**

For individual's right to be furnished on request a statement regarding any valuation made by the Secretary of a gift by that individual, [see](#) section 7517.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=106&hl=true&edition=2012&granuleId=USC-2012-title26-section2512>

§7517. Furnishing on request of statement explaining estate or gift valuation

95.

§2519. Dispositions of certain life estates

(c) **Cross reference**

For right of recovery for gift tax in the case of property treated as transferred under this section, [see](#) section 2207A(b).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=107&hl=true&edition=2012&granuleId=USC-2012-title26-section2519>

§2207. Liability of recipient of property over which decedent had power of appointment

96.

§2603. Liability for tax

(c) **Cross reference**

For provisions making estate and gift tax provisions with respect to transferee liability, liens, and related matters applicable to the tax imposed by section 2601, [see](#) section 2661.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=108&hl=true&edition=2012&granuleId=USC-2012-title26-section2603>

§2661. Administration

97.

§3121. Definitions

(5) **Cross reference**

For relief from taxes in cases covered by certain international agreements, [see](#) sections 3101(c) and 3111(c).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=109&hl=true&edition=2012&granuleId=USC-2012-title26-section3121>

§3101. Rate of tax (C) RELIEF FROM TAXES IN CASES COVERED BY CERTAIN INTERNATIONAL AGREEMENTS

§3111. Rate of tax (C) RELIEF FROM TAXES IN CASES COVERED BY CERTAIN INTERNATIONAL AGREEMENTS

98.

§3201. Rate of tax

(c) **Cross reference**

For application of different contribution bases with respect to the taxes imposed by subsections (a) and (b), [see](#) section 3231(e)(2).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=110&hl=true&edition=2012&granuleId=USC-2012-title26-section3201>

§3231. Definitions (E) COMPENSATION(2) APPLICATION OF CONTRIBUTION BASES

99.

§3211. Rate of tax

(c) [Cross reference](#)

For application of different contribution bases with respect to the taxes imposed by subsections (a) and (b), [see](#) section 3231(e)(2).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=111&hl=true&edition=2012&granuleId=USC-2012-title26-section3211>

§3231. Definitions (E) COMPENSATION (2) APPLICATION OF CONTRIBUTION BASES

100.

§3221. Rate of tax

(d) [Cross reference](#)

For application of different contribution bases with respect to the taxes imposed by subsections (a) and (b), [see](#) section 3231(e)(2).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=112&hl=true&edition=2012&granuleId=USC-2012-title26-section3221>

§3231. Definitions (E) COMPENSATION(2) APPLICATION OF CONTRIBUTION BASES

101.

§3406. Backup withholding

(2) [Cross reference](#)

For provision providing for civil damages for violation of paragraph (1), [see](#) section 7431.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=114&hl=true&edition=2012&granuleId=USC-2012-title26-section3406>

§7431. Civil damages for unauthorized inspection or disclosure of returns and return information

102.

§4082. Exemptions for diesel fuel and kerosene

(h) [Cross reference](#)

For tax on train and certain bus uses of fuel purchased tax-free, [see](#) subsections (a)(1) and (d)(3) of section 4041.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=117&hl=true&edition=2012&granuleId=USC-2012-title26-section4082>

§4041. Imposition of tax(a) Diesel fuel and special motor fuels (1) Tax on diesel fuel and kerosene in certain cases D) ADDITIONAL TAXES TO FUND LEAKING UNDERGROUND STORAGE TANK TRUST FUND (3) DIESEL FUEL USED IN TRAINS

103.

§4481. Imposition of tax

(2) Cross reference

For privilege of paying tax imposed by this section in installments, see section 6156.¹

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=122&hl=true&edition=2012&granuleId=USC-2012-title26-section4481>

[§6156. Repealed. Pub. L. 108–357, title VIII, §867(b)(1), Oct. 22, 2004, 118 Stat. 1622]

104.

§4975. Tax on prohibited transactions

(i) Cross reference

For provisions concerning coordination procedures between Secretary of Labor and Secretary of the Treasury with respect to application of tax imposed by this section and for authority to waive imposition of the tax imposed by subsection (b), see section 3003 of the Employee Retirement Income Security Act of 1974.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=125&hl=true&edition=2012&granuleId=USC-2012-title26-section4975>

Unknown

105.

§5001. Imposition, rate, and attachment of tax

((c) Cross reference

For provisions relating to the tax on shipments to the United States of taxable articles from Puerto Rico and the Virgin Islands, see section 7652.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=126&hl=true&edition=2012&granuleId=USC-2012-title26-section5001>

§7452. Representation of parties

106.

§5002. Definitions

(b) Cross references

(1) For definition of manufacturer of stills, see section 5102.

(2) For definition of dealer, see section 5121(c)(3).

(3) For definitions of wholesale dealers, see section 5121(c).

(4) For definitions of retail dealers, see section 5122(c).

(5) For definitions of general application to this title, see chapter 79.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=127&hl=true&edition=2012&granuleId=USC-2012-title26-section5002>

§5102. Definition of manufacturer of stills

§5121. Recordkeeping by wholesale dealers(C) WHOLESAL DEALERS(3) DEALER

§5121. Recordkeeping by wholesale dealers(C) WHOLESAL DEALERS

§5122. Recordkeeping by retail dealers

CHAPTER 79—DEFINITIONS (sections 7701 to 7705)

107.

§5004. Lien for tax

(b) Cross reference

For provisions relating to extinguishing of lien in case of redistillation, see section 5223(e).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=128&hl=true&edition=2012&granuleId=USC-2012-title26-section5004>

§5223. Redistillation of spirits, articles, and residues(E) PRODUCTS OF REDISTILLATION

108.

§5006. Determination of tax

(e) Cross reference

For provisions relating to removal of distilled spirits from bonded premises on determination of tax, see section 5213.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=129&hl=true&edition=2012&granuleId=USC-2012-title26-section5006>

§5213. Withdrawal of distilled spirits from bonded premises on determination of tax

109.

§5008. Abatement, remission, refund, and allowance for loss or destruction of distilled spirits

(f) Cross reference

For provisions relating to allowance for loss in case of wine spirits withdrawn for use in wine production, see section 5373(b)(3).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=130&hl=true&edition=2012&granuleId=USC-2012-title26-section5008>

§5373. Wine spirits(B) WITHDRAWAL OF WINE SPIRITS(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.

110.

§5131. Packaging distilled spirits for industrial uses

(b) Cross reference

For provisions relating to containers of distilled spirits, see section 5206.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=133&hl=true&edition=2012&granuleId=USC-2012-title26-section5131>

§5206. Containers

111.

§5177. Other provisions relating to bonds

(b) Cross references

(1) For deposit of United States bonds or notes in lieu of sureties, **see** section 9303 of title 31, United States Code.

(2) For penalty and forfeiture for failure or refusal to give bond, or for giving false, forged, or fraudulent bond, or carrying on the business of a distiller without giving bond, **see** sections 5601(a)(4), 5601(a)(5), 5601(b), and 5615(3).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=135&hl=true&edition=2012&granuleId=USC-2012-title26-section5177>

31 Code §9303. Use of eligible obligations instead of surety bonds 26 U.S. Code §5601. Criminal penalties

112.

§5215. Return of tax determined distilled spirits to bonded premises

(d) Cross reference

For provisions relating to the abatement, credit, or refund of tax on distilled spirits returned to a distilled spirits plant under this section, **see** section 5008(c).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=137&hl=true&edition=2012&granuleId=USC-2012-title26-section5215>

§5801. Imposition of tax

113.

§5557. Officers and agents authorized to investigate, issue search warrants, and prosecute for violations

(b) Cross reference

For provisions relating to the issuance of search warrants, **see** the Federal Rules of Criminal Procedure.

<http://uscode.house.gov/view.xhtml?path=&req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=142&hl=true&edition=2012>

Federal Rules of Criminal Procedure

114.

§5686. Penalty for having, possessing, or using liquor or property intended to be used in violating provisions of this chapter

(b) Cross reference

For seizure and forfeiture of liquor and property had, possessed, or used in violation of subsection (a), **see** section 7302.

§7302. Property used in violation of internal revenue laws

115.

§5754. Restriction on importation of previously exported tobacco products

(c) **Cross references**

- (1) For exception to this section for personal use, **see** section 5761(d).
- (2) For civil penalties related to violations of this section, **see** section 5761(c).
- (3) For a criminal penalty applicable to any violation of this section, **see** section 5762(b).
- (4) For forfeiture provisions related to violations of this section, **see** section 5761(c).

§5761. Civil penalties (D) PERSONAL USE QUANTITIES

§5761. Civil penalties(B) FAILURE TO PAY TAX

§5762. Criminal penalties (B) OTHER OFFENSES

116.

§6038A. Information with respect to certain foreign-owned corporations

(f) **Cross reference**

For provisions relating to criminal penalties for violation of this section, **see** section 7203.

§7203. Willful failure to file return, supply information, or pay tax

117.

§6039. Returns required in connection with certain options

(d) **Cross references**

For definition of-

- (1) the term "incentive stock option", **see** section 422(b), and
- (2) the term "employee stock purchase plan" **see** section 423(b).

§422. Incentive stock options(B) INCENTIVE STOCK OPTION

§423. Employee stock purchase plans (B) EMPLOYEE STOCK PURCHASE PLAN

118.

§6043. Liquidating, etc., transactions

(d) **Cross references**

For provisions relating to penalties for failure to file-

- (1) a return under subsection (b), **see** section 6652(c), or
- (2) a return under subsection (c), **see** section 6652(1).

§6652. Failure to file certain information returns, registration statements, etc. (C) RETURNS BY EXEMPT ORGANIZATIONS AND BY CERTAIN TRUSTS

§6652. Failure to file certain information returns, registration statements, etc. (1) ANNUAL RETURNS UNDER SECTION 6033(A)(1) OR 6012(A)(6)

119.

§6046. Returns as to organization or reorganization of foreign corporations and as to acquisitions of their stock

(e) Cross reference

For provisions relating to penalties for violations of this section, see sections 6679 and 7203

(f) Cross reference

For provisions relating to penalties for violations of this section, sections 6679 and 7203.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=151&hl=true&edition=2012&granuleId=USC-2012-title26-section6046>

§6679. Failure to file returns, etc., with respect to foreign corporations or foreign partnerships

§7203. Willful failure to file return, supply information, or pay tax
120.

§6046A. Returns as to interests in foreign partnerships

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=152&hl=true&edition=2012&granuleId=USC-2012-title26-section6046A>

121.

§6059. Periodic report of actuary

(d) Cross reference

For coordination between the Department of the Treasury and the Department of Labor with respect to the report required to be filed under this section, see section 3004 of title III of the Employee Retirement Income Security Act of 1974.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=154&hl=true&edition=2012&granuleId=USC-2012-title26-section6059>

Unknown

122.

§6159. Agreements for payment of tax liability in installments

(f) Cross reference

For rights to administrative review and appeal, see section 7122(e).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=157&hl=true&edition=2012&granuleId=USC-2012-title26-section6159>

§7122. Compromises (E) ADMINISTRATIVE REVIEW

123.

§6163. Extension of time for payment of estate tax on value of reversionary or remainder interest in property

(c) **Cross reference**

For authority of the Secretary to require security in the case of an extension under this section, **see** section 6165.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=158&hl=true&edition=2012&granuleId=USC-2012-title26-section6163>

§6165. Bonds where time to pay tax or deficiency has been extended

124.

§6159. Agreements for payment of tax liability in installments

(f) **Cross reference**

For rights to administrative review and appeal, **see** section 7122(e).

[http://uscode.house.gov/view.xhtml?req=\(title:26+section:6159+edition:prelim\)+OR+\(granuleid:USC-prelim-title26-section6159\)&f=treesort&edition=prelim&num=0&jumpTo=true](http://uscode.house.gov/view.xhtml?req=(title:26+section:6159+edition:prelim)+OR+(granuleid:USC-prelim-title26-section6159)&f=treesort&edition=prelim&num=0&jumpTo=true)

§7122. Compromises (E) ADMINISTRATIVE REVIEW

125.

§6163. Extension of time for payment of estate tax on value of reversionary or remainder interest in property

(c) **Cross reference**

For authority of the Secretary to require security in the case of an extension under this section, **see** section 6165.

[http://uscode.house.gov/view.xhtml?req=\(title:26+section:6163+edition:prelim\)+OR+\(granuleid:USC-prelim-title26-section6163\)&f=treesort&edition=prelim&num=0&jumpTo=true](http://uscode.house.gov/view.xhtml?req=(title:26+section:6163+edition:prelim)+OR+(granuleid:USC-prelim-title26-section6163)&f=treesort&edition=prelim&num=0&jumpTo=true)

§6165. Bonds where time to pay tax or deficiency has been extended

126.

§6166. Extension of time for payment of estate tax where estate consists largely of interest in closely held business

(k) **Cross references**

(1) Security

For authority of the Secretary to require security in the case of an extension under this section, **see** section 6165.

(2) Lien

For special lien (in lieu of bond) in the case of an extension under this section, **see** section 6324A.

(3) Period of limitation

For extension of the period of limitation in the case of an extension under this section, **see** section 6503(d).

(4) Interest

For provisions relating to interest on tax payable in installments under this section, **see** subsection (j) of section 6601.

(5) Transfers within 3 years of death

For special rule for qualifying an estate under this section where property has been transferred within 3 years of decedent's death, [see](#) section 2035(c)(2).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=159&hl=true&edition=2012&granuleId=USC-2012-title26-section6166>

§6165. Bonds where time to pay tax or deficiency has been extended

§6324. Special liens for estate and gift taxes (A) LIENS FOR ESTATE TAX

§6503. Suspension of running of period of limitation(D) EXTENSIONS OF TIME FOR PAYMENT OF ESTATE TAX

**§6601. Interest on underpayment, nonpayment, or extensions of time for payment, of tax
§2035. Adjustments for certain gifts made within 3 years of decedent's death(C) OTHER RULES RELATING TO TRANSFERS WITHIN 3 YEARS OF DEATH(3) MARITAL AND SMALL TRANSFERS**

127.

§6167. Extension of time for payment of tax attributable to recovery of foreign expropriation losses

(h) [Cross-references](#)

(1) Security.-For authority of the Secretary to require security in the case of an extension under this section, [see](#) section 6165.

(2) Period of limitation.-For extension of the period of limitation in the case of an extension under this section, [see](#) section 6503(e).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=160&hl=true&edition=2012&granuleId=USC-2012-title26-section6167>

§6165. Bonds where time to pay tax or deficiency has been extended

§6503. Suspension of running of period of limitation (E) EXTENSIONS OF TIME FOR PAYMENT OF TAX ATTRIBUTABLE TO RECOVERIES OF FOREIGN EXPROPRIATION LOSSES

128.

§6212. Notice of deficiency

(C) FURTHER DEFICIENCY LETTERS RESTRICTED

(2) [Cross references](#)

For assessment as a deficiency notwithstanding the prohibition of further deficiency letters, in the case of-

(A) Deficiency attributable to change of treatment with respect to itemized deductions, [see](#) section 63(e)(3).

(B) Deficiency attributable to gain on involuntary conversion, [see](#) section 1033(a)(2)(C) and (D).

(C) Deficiency attributable to activities not engaged in for profit, [see](#) section 183(e)(4).

For provisions allowing determination of tax in title 11 cases, [see](#) section 505(a) of title 11 of the United States Code.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=162&hl=true&edition=2012&granuleId=USC-2012-title26-section6212>

§63. Taxable income defined(E) ELECTION TO ITEMIZE

§1033. Involuntary conversions(A) GENERAL RULE(2) CONVERSION INTO MONEY(C) TIME FOR ASSESSMENT OF DEFICIENCY ATTRIBUTABLE TO GAIN UPON CONVERSION(D) TIME FOR ASSESSMENT OF OTHER DEFICIENCIES ATTRIBUTABLE TO ELECTION

§183. Activities not engaged in for profit(E) SPECIAL RULE(4) TIME FOR ASSESSING DEFICIENCY ATTRIBUTABLE TO ACTIVITY

129.

§6214. Determinations by Tax Court

(e) Cross reference

For provision giving Tax Court jurisdiction to order a refund of an overpayment and to award sanctions, see section 6512(b)(2).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=163&hl=true&edition=2012&granuleId=USC-2012-title26-section6214>

§6512. Limitations in case of petition to Tax Court (B) OVERPAYMENT DETERMINED BY TAX COURT(2) JURISDICTION TO ENFORCE

130.

§6311. Payment of tax by commercially acceptable means

(4) Cross reference

For provision providing for civil damages for violation of paragraph (1), see section 7431.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=166&hl=true&edition=2012&granuleId=USC-2012-title26-section6311>

§7431. Civil damages for unauthorized inspection or disclosure of returns and return information

131.

§6325. Release of lien or discharge of property

(h) Cross reference

For provisions relating to bonds, see chapter 73 (sec. 7101 and following).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=167&hl=true&edition=2012&granuleId=USC-2012-title26-section6325>

7101. Form of bonds.

7102. Single bond in lieu of multiple bonds.

7103. Cross references— Other provisions for bonds.

132.

§6335. Sale of seized property

(4) Cross reference

For provision providing for civil damages for violation of paragraph (1)(A)(i), [see](#) section 7433.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=169&hl=true&edition=2012&granuleId=USC-2012-title26-section6335>

§7433. Civil damages for certain unauthorized collection actions

133.

§6402. Authority to make credits or refunds

(j) [Cross reference](#)

For procedures relating to agency notification of the Secretary, [see](#) section 3721 of title 31, United States Code.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=171&hl=true&edition=2012&granuleId=USC-2012-title26-section6402>

§3721. Claims of personnel of agencies and the District of Columbia government for personal property damage or loss

134.

§6404. Abatements

(i) [Cross reference](#)

For authority to suspend running of interest, etc. by reason of Presidentially declared disaster or terroristic or military action, [see](#) section 7508A.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=172&hl=true&edition=2012&granuleId=USC-2012-title26-section6404>

§7508. Time for performing certain acts postponed by reason of service in combat zone or contingency operation (A) TIME TO BE DISREGARDED

135.

§6501. Limitations on assessment and collection

(n) [Cross references](#)

(1) For period of limitations for assessment and collection in the case of a joint income return filed after separate returns have been filed, [see](#) section 6013(b)(3) and (4).

(2) For extension of period in the case of partnership items (as defined in section 6231(a)(3)), [see](#) section 6229.

(3) For declaratory judgment relating to treatment of items other than partnership items with respect to an oversheltered return, [see](#) section 6234.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=175&hl=true&edition=2012&granuleId=USC-2012-title26-section6501>

§6013. Joint returns of income tax by husband and wife(B) JOINT RETURN AFTER FILING SEPARATE RETURN(3) WHEN RETURN DEEMED FILED(4) ADDITIONAL TIME FOR ASSESSMENT

136.

§6532. Periods of limitation on suits

(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.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=177&hl=true&edition=2012&granuleId=USC-2012-title26-section6532>

§505. Determination of tax liability

137.

§6694. Understatement of taxpayer's liability by tax return preparer

(f) [Cross reference](#)

For definition of tax return preparer, [see](#) section 7701(a)(36).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=178&hl=true&edition=2012&granuleId=USC-2012-title26-section6694>

§7701. Definitions (a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof- (36) TAX RETURN PREPARER

138.

§6905. Discharge of executor from personal liability for decedent's income and gift taxes

(c) [Cross reference](#)

For discharge of executor from personal liability for taxes imposed under chapter 11, [see](#) section 2204.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=180&hl=true&edition=2012&granuleId=USC-2012-title26-section6905>

Nothing listed

139.

§7213. Unauthorized disclosure of information

(e) [Cross references](#)

(1) Penalties for disclosure of information by preparers of returns

For penalty for disclosure or use of information by preparers of returns, [see](#) section 7216.

(2) Penalties for disclosure of confidential information

For penalties for disclosure of confidential information by any officer or employee of the United States or any department or agency thereof, [see](#) 18 U.S.C. 1905.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=183&hl=true&edition=2012&granuleId=USC-2012-title26-section7213>

**§7216. Disclosure or use of information by preparers of returns
18 U.S. Code §1905. Disclosure of confidential information generally**

140.

§7214. Offenses by officers and employees of the United States

(c) [Cross reference](#)

For penalty on collecting or disbursing officers trading in public funds or debts of property, [see](#) 18 U.S.C. 1901

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=184&hl=true&edition=2012&granuleId=USC-2012-title26-section7214>

18 U.S. Code 1901. Collecting or disbursing officer trading in public property

141.

§7426. Civil actions by persons other than taxpayers

(i) **Cross reference**

For period of limitation, see section 6532(c).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=185&hl=true&edition=2012&granuleId=USC-2012-title26-section7426>

§6532. Periods of limitation on suits(C) SUITS BY PERSONS OTHER THAN TAXPAYERS

142.

7454. Burden of proof in fraud, foundation manager, and transferee cases

(c) **Cross reference**

For provisions relating to burden of proof as to transferee liability, see section 6902(a).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=187&hl=true&edition=2012&granuleId=USC-2012-title26-section7454>

§6902. Provisions of special application to transferees (A) BURDEN OF PROOF

143.

§7476. Declaratory judgments relating to qualification of certain retirement plans

(d) **Cross reference**

For provisions concerning intervention by Pension Benefit Guaranty Corporation and Secretary of Labor in actions brought under this section and right of Pension Benefit Guaranty Corporation to bring action, see section 3001(c) of subtitle A of title III of the Employee Retirement Income Security Act of 1974.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=188&hl=true&edition=2012&granuleId=USC-2012-title26-section7476>

Unknown

144.

§7605. Time and place of examination

(c) **Cross reference**

For provisions restricting church tax inquiries and examinations, see section 7611.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=189&hl=true&edition=2012&granuleId=USC-2012-title26-section7605>

§7611. Restrictions on church tax inquiries and examinations

145.

§7653. Shipments from the United States

(d) **Cross reference**

For the disposition of the proceeds of all taxes collected under the internal revenue laws of the United States on articles produced in Guam and transported into the United States or its possessions, or consumed in Guam, [see](#) the Act of August 1, 1950 (48 U.S.C. 1421h).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=190&hl=true&edition=2012&granuleId=USC-2012-title26-section7653>

Unknown

146.

§7702B. Treatment of qualified long-term care insurance

(5) [Cross reference](#)

For coordination of the requirements of this subsection with State requirements, [see](#) section 4980C(f).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=192&hl=true&edition=2012&granuleId=USC-2012-title26-section7702B>

§4980. Tax on reversion of qualified plan assets to employer (C) DEFINITIONS AND SPECIAL RULES (F) NO CREDIT OR DEDUCTION ALLOWED

147.

§7872. Treatment of loans with below-market interest rates

(C) [Cross reference](#)

For limitation on amount treated as interest where loans do not exceed \$100,000, [see](#) subsection (d)(1).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=193&hl=true&edition=2012&granuleId=USC-2012-title26-section7872>

Unknown

148.

§8022. Duties

(4) [Cross reference](#)

For duties of the Joint Committee relating to refunds of income and estate taxes, [see](#) section 6405.

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=194&hl=true&edition=2012&granuleId=USC-2012-title26-section8022>

§6405. Reports of refunds and credits

149.

§9504. Sport Fish Restoration and Boating Trust Fund

(e) [Cross reference](#)

For provision transferring motorboat fuels taxes to Sport Fish Restoration and Boating Trust Fund, [see](#) section 9503(c)(3).

<http://uscode.house.gov/view.xhtml?req=%28%22cross+reference%22%29+AND+%28%28title%3A%2826%29%29%29+AND+body%3A%28%22see%22%29&f=treesort&fq=true&num=195&hl=true&edition=2012&granuleId=USC-2012-title26-section9504>

§9503. Highway Trust Fund(C) EXPENDITURES FROM HIGHWAY TRUST FUND (3) TRANSFERS FROM THE TRUST FUND FOR MOTORBOAT FUEL TAXES