

Output: Evidence Based Renumbering of the Tax Code

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This document contains the output of the python code at <https://github.com/BlairStanek/TaxVectorReorganization>, formatted and organized for easy reference.

Background: When the U.S. Congress reformed the Internal Revenue Code in 1954, it renumbered many sections, based largely on intuition about which sections should be grouped together. In future tax reform, Congress may again renumber sections. Indeed, Congress has renumbered over 140 sections since the 1954 reform.

Data in this Document: This document provides guidance on renumbering based on evidence of how existing sections are actually used in a large corpus of tax case law and IRS private letter rulings. This document uses a well-established Artificial Intelligence method for processing text, which I tailored for tax law and to which I applied vector arithmetic. This document lists the sections currently in one subdivision (i.e. chapter, subchapter, part, subpart) that Congress should consider moving to a different subdivision. For example, Subchapter C (§301-§385) deals with corporate transactions. This methodology suggests that §1032, which allows corporations to receive property in exchange for their stock tax-free, and which is currently in Subchapter O, should be renumbered to be within Subchapter C.

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¹ See Appendix for explanation. A higher Δ means higher confidence that the section should be moved from the current subdivision to the better one.

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§7811	Taxpayer Assistance Orders	Subtitle F—CHAPTER 80—GENERAL RULES (§§ 7801-7874)	Subtitle F—CHAPTER 76—JUDICIAL PROCEEDINGS (§§ 7401-7491)	0.022
§3401	Definitions	Subtitle C—CHAPTER 24— COLLECTION OF INCOME TAX AT SOURCE ON WAGES (§§ 3401-3406)	Subtitle C—CHAPTER 21—FEDERAL INSURANCE CONTRIBUTIONS ACT (§§ 3101-3128)	0.02
§894	Income affected by treaty	Subtitle A—CHAPTER 1—NORMAL TAXES AND SURTAXES (§§ 1-1400Z– 2)	Subtitle A—CHAPTER 3— WITHHOLDING OF TAX ON NONRESIDENT ALIENS AND	0.02

Section	Title	Current Chapter	Better Chapter	Δ ¹
			FOREIGN CORPORATIONS (§§ 1441-1464)	
§40A	Biodiesel and renewable diesel used as fuel	Subtitle A—CHAPTER 1—NORMAL TAXES AND SURTAXES (§§ 1-1400Z-2)	Subtitle D—CHAPTER 32—MANUFACTURERS EXCISE TAXES (§§ 4064-4227)	0.02
§7503	Time for performance of acts where last day falls on Saturday, Sunday, or legal holiday	Subtitle F—CHAPTER 77—MISCELLANEOUS PROVISIONS (§§ 7501-7529)	Subtitle F—CHAPTER 61—INFORMATION AND RETURNS (§§ 6001-6117)	0.019
§2518	Disclaimers	Subtitle B—CHAPTER 12—GIFT TAX (§§ 2501-2524)	Subtitle B—CHAPTER 11—ESTATE TAX (§§ 2001-2209)	0.018
§2516	Certain property settlements	Subtitle B—CHAPTER 12—GIFT TAX (§§ 2501-2524)	Subtitle B—CHAPTER 11—ESTATE TAX (§§ 2001-2209)	0.018
§3504	Acts to be performed by agents	Subtitle C—CHAPTER 25—GENERAL PROVISIONS RELATING TO EMPLOYMENT TAXES (§§ 3501-3512)	Subtitle F—CHAPTER 80—GENERAL RULES (§§ 7801-7874)	0.016
§6203	Method of assessment	Subtitle F—CHAPTER 63—ASSESSMENT (§§ 6201-6241)	Subtitle F—CHAPTER 64—COLLECTION (§§ 6301-6344)	0.015
§811	Accounting provisions	Subtitle A—CHAPTER 1—NORMAL TAXES AND SURTAXES (§§ 1-1400Z-2)	Subtitle B—CHAPTER 11—ESTATE TAX (§§ 2001-2209)	0.014
§6037	Return of S corporation	Subtitle F—CHAPTER 61—INFORMATION AND RETURNS (§§ 6001-6117)	Subtitle A—CHAPTER 1—NORMAL TAXES AND SURTAXES (§§ 1-1400Z-2)	0.014
§812	Definition of company's share and policyholder's share	Subtitle A—CHAPTER 1—NORMAL TAXES AND SURTAXES (§§ 1-1400Z-2)	Subtitle B—CHAPTER 11—ESTATE TAX (§§ 2001-2209)	0.013
§6020	Returns prepared for or executed by Secretary	Subtitle F—CHAPTER 61—INFORMATION AND RETURNS (§§ 6001-6117)	Subtitle F—CHAPTER 63—ASSESSMENT (§§ 6201-6241)	0.012
§2055	Transfers for public, charitable, and religious uses	Subtitle B—CHAPTER 11—ESTATE TAX (§§ 2001-2209)	Subtitle A—CHAPTER 1—NORMAL TAXES AND SURTAXES (§§ 1-1400Z-2)	0.011
§1445	Withholding of tax on dispositions of United States real property interests	Subtitle A—CHAPTER 3—WITHHOLDING OF TAX ON NONRESIDENT ALIENS AND	Subtitle F—CHAPTER 61—INFORMATION AND RETURNS (§§ 6001-6117)	0.01

Section	Title	Current Chapter	Better Chapter	Δ^1
		FOREIGN CORPORATIONS (§§ 1441-1464)		

Subchapter

Section	Title	Current Subchapter	Better Subchapter	Δ
§2201	Combat zone-related deaths of members of the Armed Forces, deaths of astronauts, and deaths of victims of certain terrorist attacks	Subtitle B—CHAPTER 11—Subchapter C—Miscellaneous (§§ 2201-2209)	Subtitle F—CHAPTER 76—Subchapter B—Proceedings by Taxpayers and Third Parties (§§ 7421-7437)	0.369
§1032	Exchange of stock for property	Subtitle A—CHAPTER 1—Subchapter O—Gain or Loss on Disposition of Property (§§ 1001-1092)	Subtitle A—CHAPTER 1—Subchapter C—Corporate Distributions and Adjustments (§§ 301-385)	0.282
§457	Deferred compensation plans of State and local governments and tax-exempt organizations	Subtitle A—CHAPTER 1—Subchapter E—Accounting Periods and Methods of Accounting (§§ 441-483)	Subtitle A—CHAPTER 1—Subchapter D—Deferred Compensation, Etc. (§§ 401-436)	0.274
§7520	Valuation tables	Subtitle F—CHAPTER 7 (Chapter has no Subchapters) (§§ 7501-7529)	Subtitle B—CHAPTER 1 (Chapter has no Subchapters) (§§ 2701-2704)	0.256
§7703	Determination of marital status	Subtitle F—CHAPTER 7 (Chapter has no Subchapters) (§§ 7701-7705)	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	0.245
§7454	Burden of proof in fraud, foundation manager, and transferee cases	Subtitle F—CHAPTER 76—Subchapter C—The Tax Court (§§ 7441-7479)	Subtitle F—CHAPTER 68—Subchapter A—Additions to the Tax and Additional Amounts (§§ 6651-6665)	0.244
§7872	Treatment of loans with below-market interest rates	Subtitle F—CHAPTER 80—Subchapter C—Provisions Affecting More Than One Subtitle (§§ 7871-7874)	Subtitle A—CHAPTER 1—Subchapter P—Capital Gains and Losses (§§ 1202-1298)	0.213
§53	Credit for prior year minimum tax liability	Subtitle A—CHAPTER 1—Subchapter A—Determination of Tax Liability (§§ 1-59A)	Subtitle D—CHAPTER 42—Subchapter A—Private Foundations (§§ 4940-4948)	0.207
§66	Treatment of community income	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle F—CHAPTER 61—Subchapter A—Returns and Records (§§ 6001-6096)	0.206
§1040	Transfer of certain farm, etc., real property	Subtitle A—CHAPTER 1—Subchapter O—Gain or Loss on Disposition of Property (§§ 1001-1092)	Subtitle B—CHAPTER 11—Subchapter A—Estates of Citizens or Residents (§§ 2001-2058)	0.205
§724	Character of gain or loss on contributed unrealized receivables, inventory items, and capital loss property	Subtitle A—CHAPTER 1—Subchapter K—Partners and Partnerships (§§ 701-761)	Subtitle A—CHAPTER 1—Subchapter F—Exempt Organizations (§§ 501-530)	0.198

Section	Title	Current Subchapter	Better Subchapter	Δ
§6705	Failure by broker to provide notice to payors	Subtitle F—CHAPTER 68—Subchapter B—Assessable Penalties (§§ 6671-6725)	Subtitle A—CHAPTER 1—Subchapter P—Capital Gains and Losses (§§ 1202-1298)	0.194
§7874	Rules relating to expatriated entities and their foreign parents	Subtitle F—CHAPTER 80—Subchapter C—Provisions Affecting More Than One Subtitle (§§ 7871-7874)	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	0.191
§692	Income taxes of members of Armed Forces, astronauts, and victims of certain terrorist attacks on death	Subtitle A—CHAPTER 1—Subchapter J—Estates, Trusts, Beneficiaries, and Decedents (§§ 641-692)	Subtitle F—CHAPTER 7 (Chapter has no Subchapters) (§§ 7501-7529)	0.190
§6103	Confidentiality and disclosure of returns and return information	Subtitle F—CHAPTER 61—Subchapter B—Miscellaneous Provisions (§§ 6101-6117)	Subtitle F—CHAPTER 76—Subchapter B—Proceedings by Taxpayers and Third Parties (§§ 7421-7437)	0.188
§7525	Confidentiality privileges relating to taxpayer communications	Subtitle F—CHAPTER 7 (Chapter has no Subchapters) (§§ 7501-7529)	Subtitle F—CHAPTER 75—Subchapter A—Crimes (§§ 7201-7232)	0.188
§83	Property transferred in connection with performance of services	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter D—Deferred Compensation, Etc. (§§ 401-436)	0.188
§7436	Proceedings for determination of employment status	Subtitle F—CHAPTER 76—Subchapter B—Proceedings by Taxpayers and Third Parties (§§ 7421-7437)	Subtitle F—CHAPTER 63—Subchapter B—Deficiency Procedures in the Case of Income, Estate, Gift, and Certain Excise Taxes (§§ 6211-6216)	0.184
§470	Limitation on deductions allocable to property used by governments or other tax-exempt entities	Subtitle A—CHAPTER 1—Subchapter E—Accounting Periods and Methods of Accounting (§§ 441-483)	Subtitle A—CHAPTER 1—Subchapter N—Tax Based on Income From Sources Within or Without the United States (§§ 861-999)	0.178
§843	Annual accounting period	Subtitle A—CHAPTER 1—Subchapter L—Insurance Companies (§§ 801-848)	Subtitle F—CHAPTER 68—Subchapter B—Assessable Penalties (§§ 6671-6725)	0.169
§982	Admissibility of documentation maintained in foreign countries	Subtitle A—CHAPTER 1—Subchapter N—Tax Based on Income From Sources Within or Without the United States (§§ 861-999)	Subtitle F—CHAPTER 78—Subchapter A—Examination and Inspection (§§ 7601-7613)	0.169
§2519	Dispositions of certain life estates	Subtitle B—CHAPTER 12—Subchapter B—Transfers (§§ 2511-2519)	Subtitle B—CHAPTER 11—Subchapter C—Miscellaneous (§§ 2201-2209)	0.161
§1092	Straddles	Subtitle A—CHAPTER 1—Subchapter O—Gain or Loss on Disposition of Property (§§ 1001-1092)	Subtitle A—CHAPTER 1—Subchapter P—Capital Gains and Losses (§§ 1202-1298)	0.158

Section	Title	Current Subchapter	Better Subchapter	Δ
§1444	Withholding on Virgin Islands source income	Subtitle A—CHAPTER 3—Subchapter A—Nonresident Aliens and Foreign Corporations (§§ 1441-1446)	Subtitle A—CHAPTER 1—Subchapter P—Capital Gains and Losses (§§ 1202-1298)	0.157
§264	Certain amounts paid in connection with insurance contracts	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle F—CHAPTER 7 (Chapter has no Subchapters) (§§ 7701-7705)	0.156
§269A	Personal service corporations formed or availed of to avoid or evade income tax	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter C—Corporate Distributions and Adjustments (§§ 301-385)	0.150
§530	Coverdell education savings accounts	Subtitle A—CHAPTER 1—Subchapter F—Exempt Organizations (§§ 501-530)	Subtitle F—CHAPTER 61—Subchapter A—Returns and Records (§§ 6001-6096)	0.145
§7501	Liability for taxes withheld or collected	Subtitle F—CHAPTER 7 (Chapter has no Subchapters) (§§ 7501-7529)	Subtitle C—CHAPTER 2 (Chapter has no Subchapters) (§§ 3401-3406)	0.142
§515	Taxes of foreign countries and possessions of the United States	Subtitle A—CHAPTER 1—Subchapter F—Exempt Organizations (§§ 501-530)	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	0.141
§7425	Discharge of liens	Subtitle F—CHAPTER 76—Subchapter B—Proceedings by Taxpayers and Third Parties (§§ 7421-7437)	Subtitle F—CHAPTER 64—Subchapter D—Seizure of Property for Collection of Taxes (§§ 6330-6344)	0.140
§7428	Declaratory judgments relating to status and classification of organizations under section 501(c)(3), etc.	Subtitle F—CHAPTER 76—Subchapter B—Proceedings by Taxpayers and Third Parties (§§ 7421-7437)	Subtitle F—CHAPTER 76—Subchapter C—The Tax Court (§§ 7441-7479)	0.139
§7429	Review of jeopardy levy or assessment procedures	Subtitle F—CHAPTER 76—Subchapter B—Proceedings by Taxpayers and Third Parties (§§ 7421-7437)	Subtitle F—CHAPTER 70—Subchapter A—Jeopardy (§§ 6851-6867)	0.138
§1059	Corporate shareholder's basis in stock reduced by nontaxed portion of extraordinary dividends	Subtitle A—CHAPTER 1—Subchapter O—Gain or Loss on Disposition of Property (§§ 1001-1092)	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	0.138
§72	Annuities; certain proceeds of endowment and life insurance contracts	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle D—CHAPTER 4 (Chapter has no Subchapters) (§§ 4971-4980I)	0.136
§136	Energy conservation subsidies provided by public utilities	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter A—Determination of Tax Liability (§§ 1-59A)	0.131

Section	Title	Current Subchapter	Better Subchapter	Δ
§7442	Jurisdiction	Subtitle F—CHAPTER 76—Subchapter C—The Tax Court (§§ 7441-7479)	Subtitle F—CHAPTER 63—Subchapter B—Deficiency Procedures in the Case of Income, Estate, Gift, and Certain Excise Taxes (§§ 6211-6216)	0.131
§7871	Indian tribal governments treated as States for certain purposes	Subtitle F—CHAPTER 80—Subchapter C—Provisions Affecting More Than One Subtitle (§§ 7871-7874)	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	0.127
§219	Retirement savings	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle D—CHAPTER 4 (Chapter has no Subchapters) (§§ 4971-4980I)	0.126
§6684	Assessable penalties with respect to liability for tax under chapter 42	Subtitle F—CHAPTER 68—Subchapter B—Assessable Penalties (§§ 6671-6725)	Subtitle D—CHAPTER 42—Subchapter E—Abatement of First and Second Tier Taxes in Certain Cases (§§ 4961-4963)	0.123
§267	Losses, expenses, and interest with respect to transactions between related taxpayers	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter C—Corporate Distributions and Adjustments (§§ 301-385)	0.123
§7704	Certain publicly traded partnerships treated as corporations	Subtitle F—CHAPTER 7 (Chapter has no Subchapters) (§§ 7701-7705)	Subtitle A—CHAPTER 1—Subchapter M—Regulated Investment Companies and Real Estate Investment Trusts (§§ 851-860G)	0.122
§7701	Definitions	Subtitle F—CHAPTER 7 (Chapter has no Subchapters) (§§ 7701-7705)	Subtitle F—CHAPTER 61—Subchapter A—Returns and Records (§§ 6001-6096)	0.122
§7873	Income derived by Indians from exercise of fishing rights	Subtitle F—CHAPTER 80—Subchapter C—Provisions Affecting More Than One Subtitle (§§ 7871-7874)	Subtitle F—CHAPTER 61—Subchapter A—Returns and Records (§§ 6001-6096)	0.119
§6114	Treaty-based return positions	Subtitle F—CHAPTER 61—Subchapter B—Miscellaneous Provisions (§§ 6101-6117)	Subtitle F—CHAPTER 61—Subchapter A—Returns and Records (§§ 6001-6096)	0.118
§272	Disposal of coal or domestic iron ore	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle F—CHAPTER 63—Subchapter B—Deficiency Procedures in the Case of Income, Estate, Gift, and Certain Excise Taxes (§§ 6211-6216)	0.115
§1042	Sales of stock to employee stock ownership plans or certain cooperatives	Subtitle A—CHAPTER 1—Subchapter O—Gain or Loss on Disposition of Property (§§ 1001-1092)	Subtitle D—CHAPTER 4 (Chapter has no Subchapters) (§§ 4971-4980I)	0.113

Section	Title	Current Subchapter	Better Subchapter	Δ
§521	Exemption of farmers' cooperatives from tax	Subtitle A—CHAPTER 1—Subchapter F—Exempt Organizations (§§ 501-530)	Subtitle A—CHAPTER 1—Subchapter T—Cooperatives and Their Patrons (§§ 1381-1388)	0.113
§6303	Notice and demand for tax	Subtitle F—CHAPTER 64—Subchapter A—General Provisions (§§ 6301-6307)	Subtitle F—CHAPTER 63—Subchapter B—Deficiency Procedures in the Case of Income, Estate, Gift, and Certain Excise Taxes (§§ 6211-6216)	0.113
§2653	Taxation of multiple skips	Subtitle B—CHAPTER 13—Subchapter F—Other Definitions and Special Rules (§§ 2651-2654)	Subtitle B—CHAPTER 13—Subchapter C—Taxable Amount (§§ 2621-2624)	0.111
§45D	New markets tax credit	Subtitle A—CHAPTER 1—Subchapter A—Determination of Tax Liability (§§ 1-59A)	Subtitle A—CHAPTER 1—Subchapter U—Designation and Treatment of Empowerment Zones, Enterprise Communities, and Rural Development Investment Areas (§§ 1391-1397F)	0.111
§7519	Required payments for entities electing not to have required taxable year	Subtitle F—CHAPTER 7 (Chapter has no Subchapters) (§§ 7501-7529)	Subtitle F—CHAPTER 65—Subchapter B—Rules of Special Application (§§ 6411-6430)	0.110
§179D	Energy efficient commercial buildings deduction	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter A—Determination of Tax Liability (§§ 1-59A)	0.108
§139B	Benefits provided to volunteer firefighters and emergency medical responders	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle F—CHAPTER 61—Subchapter A—Returns and Records (§§ 6001-6096)	0.105
§1248	Gain from certain sales or exchanges of stock in certain foreign corporations	Subtitle A—CHAPTER 1—Subchapter P—Capital Gains and Losses (§§ 1202-1298)	Subtitle A—CHAPTER 1—Subchapter N—Tax Based on Income From Sources Within or Without the United States (§§ 861-999)	0.104
§7518	Tax incentives relating to merchant marine capital construction funds	Subtitle F—CHAPTER 7 (Chapter has no Subchapters) (§§ 7501-7529)	Subtitle A—CHAPTER 1—Subchapter N—Tax Based on Income From Sources Within or Without the United States (§§ 861-999)	0.103
§170	Charitable, etc., contributions and gifts	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter F—Exempt Organizations (§§ 501-530)	0.101

Section	Title	Current Subchapter	Better Subchapter	Δ
§841	Credit for foreign taxes	Subtitle A—CHAPTER 1—Subchapter L—Insurance Companies (§§ 801-848)	Subtitle E—CHAPTER 51—Subchapter A—Gallionage and Occupational Taxes (§§ 5001-5132)	0.100
§529	Qualified tuition programs	Subtitle A—CHAPTER 1—Subchapter F—Exempt Organizations (§§ 501-530)	Subtitle A—CHAPTER 1—Subchapter D—Deferred Compensation, Etc. (§§ 401-436)	0.098
§7601	Canvass of districts for taxable persons and objects	Subtitle F—CHAPTER 78—Subchapter A—Examination and Inspection (§§ 7601-7613)	Subtitle F—CHAPTER 80—Subchapter A—Application of Internal Revenue Laws (§§ 7801-7812)	0.094
§473	Qualified liquidations of LIFO inventories	Subtitle A—CHAPTER 1—Subchapter E—Accounting Periods and Methods of Accounting (§§ 441-483)	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	0.093
§6115	Disclosure related to quid pro quo contributions	Subtitle F—CHAPTER 61—Subchapter B—Miscellaneous Provisions (§§ 6101-6117)	Subtitle F—CHAPTER 61—Subchapter A—Returns and Records (§§ 6001-6096)	0.091
§6411	Tentative carryback and refund adjustments	Subtitle F—CHAPTER 65—Subchapter B—Rules of Special Application (§§ 6411-6430)	Subtitle F—CHAPTER 66—Subchapter B—Limitations on Credit or Refund (§§ 6511-6515)	0.091
§881	Tax on income of foreign corporations not connected with United States business	Subtitle A—CHAPTER 1—Subchapter N—Tax Based on Income From Sources Within or Without the United States (§§ 861-999)	Subtitle A—CHAPTER 3—Subchapter A—Nonresident Aliens and Foreign Corporations (§§ 1441-1446)	0.090
§6301	Collection authority	Subtitle F—CHAPTER 64—Subchapter A—General Provisions (§§ 6301-6307)	Subtitle F—CHAPTER 80—Subchapter A—Application of Internal Revenue Laws (§§ 7801-7812)	0.088
§3509	Determination of employer's liability for certain employment taxes	Subtitle C—CHAPTER 2 (Chapter has no Subchapters) (§§ 3501-3512)	Subtitle C—CHAPTER 2 (Chapter has no Subchapters) (§§ 3401-3406)	0.088
§483	Interest on certain deferred payments	Subtitle A—CHAPTER 1—Subchapter E—Accounting Periods and Methods of Accounting (§§ 441-483)	Subtitle A—CHAPTER 1—Subchapter P—Capital Gains and Losses (§§ 1202-1298)	0.087
§130	Certain personal injury liability assignments	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter A—Determination of Tax Liability (§§ 1-59A)	0.080
§6201	Assessment authority	Subtitle F—CHAPTER 63—Subchapter A—In General (§§ 6201-6207)	Subtitle F—CHAPTER 63—Subchapter B—Deficiency Procedures in the Case of	0.080

Section	Title	Current Subchapter	Better Subchapter	Δ
			Income, Estate, Gift, and Certain Excise Taxes (§§ 6211-6216)	
§3505	Liability of third parties paying or providing for wages	Subtitle C—CHAPTER 2 (Chapter has no Subchapters) (§§ 3501-3512)	Subtitle F—CHAPTER 68—Subchapter B—Assessable Penalties (§§ 6671-6725)	0.079
§842	Foreign companies carrying on insurance business	Subtitle A—CHAPTER 1—Subchapter L—Insurance Companies (§§ 801-848)	Subtitle D—CHAPTER 34—Subchapter A—Policies Issued By Foreign Insurers (§§ 4371-4374)	0.078
§7405	Action for recovery of erroneous refunds	Subtitle F—CHAPTER 76—Subchapter A—Civil Actions by the United States (§§ 7401-7410)	Subtitle F—CHAPTER 76—Subchapter B—Proceedings by Taxpayers and Third Parties (§§ 7421-7437)	0.078
§1223	Holding period of property	Subtitle A—CHAPTER 1—Subchapter P—Capital Gains and Losses (§§ 1202-1298)	Subtitle A—CHAPTER 1—Subchapter C—Corporate Distributions and Adjustments (§§ 301-385)	0.076
§303	Distributions in redemption of stock to pay death taxes	Subtitle A—CHAPTER 1—Subchapter C—Corporate Distributions and Adjustments (§§ 301-385)	Subtitle A—CHAPTER 1—Subchapter D—Deferred Compensation, Etc. (§§ 401-436)	0.075
§1038	Certain reacquisitions of real property	Subtitle A—CHAPTER 1—Subchapter O—Gain or Loss on Disposition of Property (§§ 1001-1092)	Subtitle A—CHAPTER 1—Subchapter E—Accounting Periods and Methods of Accounting (§§ 441-483)	0.075
§1293	Current taxation of income from qualified electing funds	Subtitle A—CHAPTER 1—Subchapter P—Capital Gains and Losses (§§ 1202-1298)	Subtitle A—CHAPTER 1—Subchapter N—Tax Based on Income From Sources Within or Without the United States (§§ 861-999)	0.075
§6665	Applicable rules	Subtitle F—CHAPTER 68—Subchapter A—Additions to the Tax and Additional Amounts (§§ 6651-6665)	Subtitle F—CHAPTER 63—Subchapter B—Deficiency Procedures in the Case of Income, Estate, Gift, and Certain Excise Taxes (§§ 6211-6216)	0.075
§32	Earned income	Subtitle A—CHAPTER 1—Subchapter A—Determination of Tax Liability (§§ 1-59A)	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	0.074
§2106	Taxable estate	Subtitle B—CHAPTER 11—Subchapter B—Estates of Nonresidents Not Citizens (§§ 2101-2108)	Subtitle A—CHAPTER 1—Subchapter J—Estates, Trusts, Beneficiaries, and Decedents (§§ 641-692)	0.073
§638	Continental shelf areas	Subtitle A—CHAPTER 1—Subchapter I—Natural Resources (§§ 611-638)	Subtitle A—CHAPTER 1—Subchapter N—Tax Based on Income From Sources	0.073

Section	Title	Current Subchapter	Better Subchapter	Δ
			Within or Without the United States (§§ 861-999)	
§101	Certain death benefits	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter F—Exempt Organizations (§§ 501-530)	0.072
§6104	Publicity of information required from certain exempt organizations and certain trusts	Subtitle F—CHAPTER 61—Subchapter B—Miscellaneous Provisions (§§ 6101-6117)	Subtitle F—CHAPTER 61—Subchapter A—Returns and Records (§§ 6001-6096)	0.070
§186	Recoveries of damages for antitrust violations, etc.	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter O—Gain or Loss on Disposition of Property (§§ 1001-1092)	0.069
§6302	Mode or time of collection	Subtitle F—CHAPTER 64—Subchapter A—General Provisions (§§ 6301-6307)	Subtitle F—CHAPTER 68—Subchapter A—Additions to the Tax and Additional Amounts (§§ 6651-6665)	0.069
§7507	Exemption of insolvent banks from tax	Subtitle F—CHAPTER 7 (Chapter has no Subchapters) (§§ 7501-7529)	Subtitle A—CHAPTER 1—Subchapter H—Banking Institutions (§§ 581-597)	0.068
§526	Shipowners' protection and indemnity associations	Subtitle A—CHAPTER 1—Subchapter F—Exempt Organizations (§§ 501-530)	Subtitle A—CHAPTER 1—Subchapter A—Determination of Tax Liability (§§ 1-59A)	0.068
§172	Net operating loss deduction	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter P—Capital Gains and Losses (§§ 1202-1298)	0.068
§475	Mark to market accounting method for dealers in securities	Subtitle A—CHAPTER 1—Subchapter E—Accounting Periods and Methods of Accounting (§§ 441-483)	Subtitle A—CHAPTER 1—Subchapter P—Capital Gains and Losses (§§ 1202-1298)	0.067
§385	Treatment of certain interests in corporations as stock or indebtedness	Subtitle A—CHAPTER 1—Subchapter C—Corporate Distributions and Adjustments (§§ 301-385)	Subtitle A—CHAPTER 1—Subchapter N—Tax Based on Income From Sources Within or Without the United States (§§ 861-999)	0.067
§112	Certain combat zone compensation of members of the Armed Forces	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter C—Corporate Distributions and Adjustments (§§ 301-385)	0.066
§1091	Loss from wash sales of stock or securities	Subtitle A—CHAPTER 1—Subchapter O—Gain or Loss on Disposition of Property (§§ 1001-1092)	Subtitle A—CHAPTER 1—Subchapter P—Capital Gains and Losses (§§ 1202-1298)	0.065

Section	Title	Current Subchapter	Better Subchapter	Δ
§6304	Fair tax collection practices	Subtitle F—CHAPTER 64—Subchapter A—General Provisions (§§ 6301-6307)	Subtitle F—CHAPTER 75—Subchapter A—Crimes (§§ 7201-7232)	0.063
§4976	Taxes with respect to funded welfare benefit plans	Subtitle D—CHAPTER 4 (Chapter has no Subchapters) (§§ 4971-4980I)	Subtitle A—CHAPTER 1—Subchapter D—Deferred Compensation, Etc. (§§ 401-436)	0.060
§7512	Separate accounting for certain collected taxes, etc.	Subtitle F—CHAPTER 7 (Chapter has no Subchapters) (§§ 7501-7529)	Subtitle F—CHAPTER 75—Subchapter A—Crimes (§§ 7201-7232)	0.060
§1397	Other definitions and special rules	Subtitle A—CHAPTER 1—Subchapter U—Designation and Treatment of Empowerment Zones, Enterprise Communities, and Rural Development Investment Areas (§§ 1391-1397F)	Subtitle E—CHAPTER 51—Subchapter E—General Provisions Relating to Distilled Spirits (§§ 5291-5314)	0.059
§6331	Levy and distraint	Subtitle F—CHAPTER 64—Subchapter D—Seizure of Property for Collection of Taxes (§§ 6330-6344)	Subtitle F—CHAPTER 64—Subchapter C—Lien for Taxes (§§ 6320-6327)	0.059
§40A	Biodiesel and renewable diesel used as fuel	Subtitle A—CHAPTER 1—Subchapter A—Determination of Tax Liability (§§ 1-59A)	Subtitle D—CHAPTER 32—Subchapter A—Automotive and Related Items (§§ 4064-4105)	0.057
§126	Certain cost-sharing payments	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter J—Estates, Trusts, Beneficiaries, and Decedents (§§ 641-692)	0.057
§709	Treatment of organization and syndication fees	Subtitle A—CHAPTER 1—Subchapter K—Partners and Partnerships (§§ 701-761)	Subtitle B—CHAPTER 12—Subchapter A—Determination of Tax Liability (§§ 2501-2505)	0.057
§7612	Special procedures for summonses for computer software	Subtitle F—CHAPTER 78—Subchapter A—Examination and Inspection (§§ 7601-7613)	Subtitle F—CHAPTER 75—Subchapter A—Crimes (§§ 7201-7232)	0.057
§6205	Special rules applicable to certain employment taxes	Subtitle F—CHAPTER 63—Subchapter A—In General (§§ 6201-6207)	Subtitle F—CHAPTER 65—Subchapter B—Rules of Special Application (§§ 6411-6430)	0.056
§2651	Generation assignment	Subtitle B—CHAPTER 13—Subchapter F—Other Definitions and Special Rules (§§ 2651-2654)	Subtitle B—CHAPTER 13—Subchapter B—Generation-Skipping Transfers (§§ 2611-2613)	0.056
§86	Social security and tier 1 railroad retirement benefits	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter A—Determination of Tax Liability (§§ 1-59A)	0.055

Section	Title	Current Subchapter	Better Subchapter	Δ
§6109	Identifying numbers	Subtitle F—CHAPTER 61—Subchapter B—Miscellaneous Provisions (§§ 6101-6117)	Subtitle F—CHAPTER 61—Subchapter A—Returns and Records (§§ 6001-6096)	0.055
§482	Allocation of income and deductions among taxpayers	Subtitle A—CHAPTER 1—Subchapter E—Accounting Periods and Methods of Accounting (§§ 441-483)	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	0.055
§145	Qualified 501(c)(3) bond	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle F—CHAPTER 75—Subchapter A—Crimes (§§ 7201-7232)	0.054
§6019	Gift tax returns	Subtitle F—CHAPTER 61—Subchapter A—Returns and Records (§§ 6001-6096)	Subtitle B—CHAPTER 12—Subchapter A—Determination of Tax Liability (§§ 2501-2505)	0.054
§474	Simplified dollar-value LIFO method for certain small businesses	Subtitle A—CHAPTER 1—Subchapter E—Accounting Periods and Methods of Accounting (§§ 441-483)	Subtitle A—CHAPTER 1—Subchapter K—Partners and Partnerships (§§ 701-761)	0.052
§6404	Abatements	Subtitle F—CHAPTER 65—Subchapter A—Procedure in General (§§ 6401-6409)	Subtitle F—CHAPTER 63—Subchapter B—Deficiency Procedures in the Case of Income, Estate, Gift, and Certain Excise Taxes (§§ 6211-6216)	0.051
§2046	Disclaimers	Subtitle B—CHAPTER 11—Subchapter A—Estates of Citizens or Residents (§§ 2001-2058)	Subtitle B—CHAPTER 11—Subchapter C—Miscellaneous (§§ 2201-2209)	0.051
§1503	Computation and payment of tax	Subtitle A—CHAPTER 6—Subchapter A—Returns and Payment of Tax (§§ 1501-1505)	Subtitle A—CHAPTER 1—Subchapter N—Tax Based on Income From Sources Within or Without the United States (§§ 861-999)	0.050
§166	Bad debts	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter H—Banking Institutions (§§ 581-597)	0.050
§78	Gross up for deemed paid foreign tax credit	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter N—Tax Based on Income From Sources Within or Without the United States (§§ 861-999)	0.049
§247	Contributions to Alaska Native Settlement Trusts	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter P—Capital Gains and Losses (§§ 1202-1298)	0.049

Section	Title	Current Subchapter	Better Subchapter	Δ
§280G	Golden parachute payments	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter D—Deferred Compensation, Etc. (§§ 401-436)	0.049
§860	Deduction for deficiency dividends	Subtitle A—CHAPTER 1—Subchapter M—Regulated Investment Companies and Real Estate Investment Trusts (§§ 851-860G)	Subtitle A—CHAPTER 1—Subchapter G—Corporations Used to Avoid Income Tax on Shareholders (§§ 531-565)	0.049
§528	Certain homeowners associations	Subtitle A—CHAPTER 1—Subchapter F—Exempt Organizations (§§ 501-530)	Subtitle A—CHAPTER 1—Subchapter L—Insurance Companies (§§ 801-848)	0.048
§131	Certain foster care payments	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter N—Tax Based on Income From Sources Within or Without the United States (§§ 861-999)	0.048
§7611	Restrictions on church tax inquiries and examinations	Subtitle F—CHAPTER 78—Subchapter A—Examination and Inspection (§§ 7601-7613)	Subtitle F—CHAPTER 80—Subchapter A—Application of Internal Revenue Laws (§§ 7801-7812)	0.046
§7522	Content of tax due, deficiency, and other notices	Subtitle F—CHAPTER 7 (Chapter has no Subchapters) (§§ 7501-7529)	Subtitle F—CHAPTER 63—Subchapter B—Deficiency Procedures in the Case of Income, Estate, Gift, and Certain Excise Taxes (§§ 6211-6216)	0.046
§2515	Treatment of generation-skipping transfer tax	Subtitle B—CHAPTER 12—Subchapter B—Transfers (§§ 2511-2519)	Subtitle F—CHAPTER 75—Subchapter A—Crimes (§§ 7201-7232)	0.046
§507	Termination of private foundation status	Subtitle A—CHAPTER 1—Subchapter F—Exempt Organizations (§§ 501-530)	Subtitle D—CHAPTER 42—Subchapter A—Private Foundations (§§ 4940-4948)	0.045
§3405	Special rules for pensions, annuities, and certain other deferred income	Subtitle C—CHAPTER 2 (Chapter has no Subchapters) (§§ 3401-3406)	Subtitle D—CHAPTER 4 (Chapter has no Subchapters) (§§ 4971-4980I)	0.044
§179C	Election to expense certain refineries	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter A—Determination of Tax Liability (§§ 1-59A)	0.044
§1023	Cross references	Subtitle A—CHAPTER 1—Subchapter O—Gain or Loss on Disposition of Property (§§ 1001-1092)	Subtitle A—CHAPTER 1—Subchapter L—Insurance Companies (§§ 801-848)	0.043
§121	Exclusion of gain from sale of principal residence	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter A—Determination of Tax Liability (§§ 1-59A)	0.042

Section	Title	Current Subchapter	Better Subchapter	Δ
§2652	Other definitions	Subtitle B—CHAPTER 13—Subchapter F—Other Definitions and Special Rules (§§ 2651-2654)	Subtitle B—CHAPTER 11—Subchapter A—Estates of Citizens or Residents (§§ 2001-2058)	0.042
§280B	Demolition of structures	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter J—Estates, Trusts, Beneficiaries, and Decedents (§§ 641-692)	0.042
§34	Certain uses of gasoline and special fuels	Subtitle A—CHAPTER 1—Subchapter A—Determination of Tax Liability (§§ 1-59A)	Subtitle F—CHAPTER 65—Subchapter B—Rules of Special Application (§§ 6411-6430)	0.042
§6407	Date of allowance of refund or credit	Subtitle F—CHAPTER 65—Subchapter A—Procedure in General (§§ 6401-6409)	Subtitle F—CHAPTER 65—Subchapter B—Rules of Special Application (§§ 6411-6430)	0.041
§6204	Supplemental assessments	Subtitle F—CHAPTER 63—Subchapter A—In General (§§ 6201-6207)	Subtitle F—CHAPTER 70—Subchapter A—Jeopardy (§§ 6851-6867)	0.041
§4980H	Shared responsibility for employers regarding health coverage	Subtitle D—CHAPTER 4 (Chapter has no Subchapters) (§§ 4971-4980I)	Subtitle F—CHAPTER 61—Subchapter A—Returns and Records (§§ 6001-6096)	0.038
§7459	Reports and decisions	Subtitle F—CHAPTER 76—Subchapter C—The Tax Court (§§ 7441-7479)	Subtitle F—CHAPTER 63—Subchapter B—Deficiency Procedures in the Case of Income, Estate, Gift, and Certain Excise Taxes (§§ 6211-6216)	0.038
§469	Passive activity losses and credits limited	Subtitle A—CHAPTER 1—Subchapter E—Accounting Periods and Methods of Accounting (§§ 441-483)	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	0.037
§6031	Return of partnership income	Subtitle F—CHAPTER 61—Subchapter A—Returns and Records (§§ 6001-6096)	Subtitle A—CHAPTER 1—Subchapter K—Partners and Partnerships (§§ 701-761)	0.037
§7502	Timely mailing treated as timely filing and paying	Subtitle F—CHAPTER 7 (Chapter has no Subchapters) (§§ 7501-7529)	Subtitle F—CHAPTER 63—Subchapter B—Deficiency Procedures in the Case of Income, Estate, Gift, and Certain Excise Taxes (§§ 6211-6216)	0.037
§546	Income not placed on annual basis	Subtitle A—CHAPTER 1—Subchapter G—Corporations Used to Avoid Income Tax on Shareholders (§§ 531-565)	Subtitle C—CHAPTER 2 (Chapter has no Subchapters) (§§ 3401-3406)	0.037
§4971	Taxes on failure to meet minimum funding standards	Subtitle D—CHAPTER 4 (Chapter has no Subchapters) (§§ 4971-4980I)	Subtitle A—CHAPTER 1—Subchapter D—Deferred Compensation, Etc. (§§ 401-436)	0.036

Section	Title	Current Subchapter	Better Subchapter	Δ
§970	Reduction of subpart F income of export trade corporations	Subtitle A—CHAPTER 1—Subchapter N—Tax Based on Income From Sources Within or Without the United States (§§ 861-999)	Subtitle F—CHAPTER 61—Subchapter A—Returns and Records (§§ 6001-6096)	0.036
§6652	Failure to file certain information returns, registration statements, etc.	Subtitle F—CHAPTER 68—Subchapter A—Additions to the Tax and Additional Amounts (§§ 6651-6665)	Subtitle F—CHAPTER 68—Subchapter B—Assessable Penalties (§§ 6671-6725)	0.035
§263A	Capitalization and inclusion in inventory costs of certain expenses	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter E—Accounting Periods and Methods of Accounting (§§ 441-483)	0.034
§2518	Disclaimers	Subtitle B—CHAPTER 12—Subchapter B—Transfers (§§ 2511-2519)	Subtitle B—CHAPTER 11—Subchapter C—Miscellaneous (§§ 2201-2209)	0.034
§645	Certain revocable trusts treated as part of estate	Subtitle A—CHAPTER 1—Subchapter J—Estates, Trusts, Beneficiaries, and Decedents (§§ 641-692)	Subtitle A—CHAPTER 1—Subchapter S—Tax Treatment of S Corporations and Their Shareholders (§§ 1361-1379)	0.033
§877A	Tax responsibilities of expatriation	Subtitle A—CHAPTER 1—Subchapter N—Tax Based on Income From Sources Within or Without the United States (§§ 861-999)	Subtitle A—CHAPTER 1—Subchapter P—Capital Gains and Losses (§§ 1202-1298)	0.033
§277	Deductions incurred by certain membership organizations in transactions with members	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter T—Cooperatives and Their Patrons (§§ 1381-1388)	0.033
§6402	Authority to make credits or refunds	Subtitle F—CHAPTER 65—Subchapter A—Procedure in General (§§ 6401-6409)	Subtitle F—CHAPTER 66—Subchapter B—Limitations on Credit or Refund (§§ 6511-6515)	0.033
§7422	Civil actions for refund	Subtitle F—CHAPTER 76—Subchapter B—Proceedings by Taxpayers and Third Parties (§§ 7421-7437)	Subtitle F—CHAPTER 66—Subchapter B—Limitations on Credit or Refund (§§ 6511-6515)	0.031
§6110	Public inspection of written determinations	Subtitle F—CHAPTER 61—Subchapter B—Miscellaneous Provisions (§§ 6101-6117)	Subtitle A—CHAPTER 1—Subchapter I—Natural Resources (§§ 611-638)	0.031
§2055	Transfers for public, charitable, and religious uses	Subtitle B—CHAPTER 11—Subchapter A—Estates of Citizens or Residents (§§ 2001-2058)	Subtitle A—CHAPTER 1—Subchapter J—Estates, Trusts, Beneficiaries, and Decedents (§§ 641-692)	0.029

Section	Title	Current Subchapter	Better Subchapter	Δ
§110	Qualified lessee construction allowances for short-term leases	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle C—CHAPTER 2 (Chapter has no Subchapters) (§§ 3301-3311)	0.029
§122	Certain reduced uniformed services retirement pay	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter A—Determination of Tax Liability (§§ 1-59A)	0.029
§7424	Intervention	Subtitle F—CHAPTER 76—Subchapter B—Proceedings by Taxpayers and Third Parties (§§ 7421-7437)	Subtitle F—CHAPTER 64—Subchapter C—Lien for Taxes (§§ 6320-6327)	0.029
§4948	Application of taxes and denial of exemption with respect to certain foreign organizations	Subtitle D—CHAPTER 42—Subchapter A—Private Foundations (§§ 4940-4948)	Subtitle A—CHAPTER 1—Subchapter J—Estates, Trusts, Beneficiaries, and Decedents (§§ 641-692)	0.029
§1059A	Limitation on taxpayer's basis or inventory cost in property imported from related persons	Subtitle A—CHAPTER 1—Subchapter O—Gain or Loss on Disposition of Property (§§ 1001-1092)	Subtitle D—CHAPTER 32—Subchapter F—Special Provisions Applicable to Manufacturers Tax (§§ 4216-4219)	0.028
§2107	Expatriation to avoid tax	Subtitle B—CHAPTER 11—Subchapter B—Estates of Nonresidents Not Citizens (§§ 2101-2108)	Subtitle F—CHAPTER 61—Subchapter A—Returns and Records (§§ 6001-6096)	0.027
§3302	Credits against tax	Subtitle C—CHAPTER 2 (Chapter has no Subchapters) (§§ 3301-3311)	Subtitle F—CHAPTER 65—Subchapter B—Rules of Special Application (§§ 6411-6430)	0.026
§4081	Imposition of tax	Subtitle D—CHAPTER 32—Subchapter A—Automotive and Related Items (§§ 4064-4105)	Subtitle F—CHAPTER 65—Subchapter B—Rules of Special Application (§§ 6411-6430)	0.026
§1244	Losses on small business stock	Subtitle A—CHAPTER 1—Subchapter P—Capital Gains and Losses (§§ 1202-1298)	Subtitle A—CHAPTER 1—Subchapter S—Tax Treatment of S Corporations and Their Shareholders (§§ 1361-1379)	0.025
§7403	Action to enforce lien or to subject property to payment of tax	Subtitle F—CHAPTER 76—Subchapter A—Civil Actions by the United States (§§ 7401-7410)	Subtitle F—CHAPTER 64—Subchapter C—Lien for Taxes (§§ 6320-6327)	0.024
§2513	Gift by husband or wife to third party	Subtitle B—CHAPTER 12—Subchapter B—Transfers (§§ 2511-2519)	Subtitle B—CHAPTER 12—Subchapter A—Determination of Tax Liability (§§ 2501-2505)	0.024
§3406	Backup withholding	Subtitle C—CHAPTER 2 (Chapter has no Subchapters) (§§ 3401-3406)	Subtitle F—CHAPTER 61—Subchapter A—Returns and Records (§§ 6001-6096)	0.023

Section	Title	Current Subchapter	Better Subchapter	Δ
§280C	Certain expenses for which credits are allowable	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter A—Determination of Tax Liability (§§ 1-59A)	0.022
§75	Dealers in tax-exempt securities	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter A—Determination of Tax Liability (§§ 1-59A)	0.022
§6324	Special liens for estate and gift taxes	Subtitle F—CHAPTER 64—Subchapter C—Lien for Taxes (§§ 6320-6327)	Subtitle F—CHAPTER 7 (Chapter has no Subchapters) (§§ 6901-6905)	0.022
§7811	Taxpayer Assistance Orders	Subtitle F—CHAPTER 80—Subchapter A—Application of Internal Revenue Laws (§§ 7801-7812)	Subtitle F—CHAPTER 76—Subchapter B—Proceedings by Taxpayers and Third Parties (§§ 7421-7437)	0.022
§45B	Credit for portion of employer social security taxes paid with respect to employee cash tips	Subtitle A—CHAPTER 1—Subchapter A—Determination of Tax Liability (§§ 1-59A)	Subtitle F—CHAPTER 65—Subchapter B—Rules of Special Application (§§ 6411-6430)	0.021
§1391	Designation procedure	Subtitle A—CHAPTER 1—Subchapter U—Designation and Treatment of Empowerment Zones, Enterprise Communities, and Rural Development Investment Areas (§§ 1391-1397F)	Subtitle A—CHAPTER 1—Subchapter P—Capital Gains and Losses (§§ 1202-1298)	0.020
§812	Definition of company's share and policyholder's share	Subtitle A—CHAPTER 1—Subchapter L—Insurance Companies (§§ 801-848)	Subtitle B—CHAPTER 11—Subchapter A—Estates of Citizens or Residents (§§ 2001-2058)	0.019
§6330	Notice and opportunity for hearing before levy	Subtitle F—CHAPTER 64—Subchapter D—Seizure of Property for Collection of Taxes (§§ 6330-6344)	Subtitle F—CHAPTER 63—Subchapter B—Deficiency Procedures in the Case of Income, Estate, Gift, and Certain Excise Taxes (§§ 6211-6216)	0.019
§7503	Time for performance of acts where last day falls on Saturday, Sunday, or legal holiday	Subtitle F—CHAPTER 7 (Chapter has no Subchapters) (§§ 7501-7529)	Subtitle F—CHAPTER 61—Subchapter A—Returns and Records (§§ 6001-6096)	0.019
§454	Obligations issued at discount	Subtitle A—CHAPTER 1—Subchapter E—Accounting Periods and Methods of Accounting (§§ 441-483)	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	0.018
§6343	Authority to release levy and return property	Subtitle F—CHAPTER 64—Subchapter D—Seizure of Property for Collection of Taxes (§§ 6330-6344)	Subtitle F—CHAPTER 76—Subchapter B—Proceedings by Taxpayers and Third Parties (§§ 7421-7437)	0.017

Section	Title	Current Subchapter	Better Subchapter	Δ
§2516	Certain property settlements	Subtitle B—CHAPTER 12—Subchapter B—Transfers (§§ 2511-2519)	Subtitle B—CHAPTER 11—Subchapter A—Estates of Citizens or Residents (§§ 2001-2058)	0.016
§406	Employees of foreign affiliates covered by section 3121(l) agreements	Subtitle A—CHAPTER 1—Subchapter D—Deferred Compensation, Etc. (§§ 401-436)	Subtitle A—CHAPTER 1—Subchapter H—Banking Institutions (§§ 581-597)	0.016
§408A	Roth IRAs	Subtitle A—CHAPTER 1—Subchapter D—Deferred Compensation, Etc. (§§ 401-436)	Subtitle D—CHAPTER 4 (Chapter has no Subchapters) (§§ 4971-4980I)	0.016
§3504	Acts to be performed by agents	Subtitle C—CHAPTER 2 (Chapter has no Subchapters) (§§ 3501-3512)	Subtitle F—CHAPTER 80—Subchapter A—Application of Internal Revenue Laws (§§ 7801-7812)	0.016
§7481	Date when Tax Court decision becomes final	Subtitle F—CHAPTER 76—Subchapter D—Court Review of Tax Court Decisions (§§ 7481-7487)	Subtitle F—CHAPTER 63—Subchapter B—Deficiency Procedures in the Case of Income, Estate, Gift, and Certain Excise Taxes (§§ 6211-6216)	0.015
§1036	Stock for stock of same corporation	Subtitle A—CHAPTER 1—Subchapter O—Gain or Loss on Disposition of Property (§§ 1001-1092)	Subtitle A—CHAPTER 1—Subchapter C—Corporate Distributions and Adjustments (§§ 301-385)	0.015
§87	Alcohol and biodiesel fuels credits	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter A—Determination of Tax Liability (§§ 1-59A)	0.015
§281	Terminal railroad corporations and their shareholders	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter O—Gain or Loss on Disposition of Property (§§ 1001-1092)	0.014
§1060	Special allocation rules for certain asset acquisitions	Subtitle A—CHAPTER 1—Subchapter O—Gain or Loss on Disposition of Property (§§ 1001-1092)	Subtitle A—CHAPTER 1—Subchapter L—Insurance Companies (§§ 801-848)	0.014
§811	Accounting provisions	Subtitle A—CHAPTER 1—Subchapter L—Insurance Companies (§§ 801-848)	Subtitle B—CHAPTER 11—Subchapter A—Estates of Citizens or Residents (§§ 2001-2058)	0.014
§6037	Return of S corporation	Subtitle F—CHAPTER 61—Subchapter A—Returns and Records (§§ 6001-6096)	Subtitle A—CHAPTER 1—Subchapter S—Tax Treatment of S Corporations and Their Shareholders (§§ 1361-1379)	0.014

Section	Title	Current Subchapter	Better Subchapter	Δ
§175	Soil and water conservation expenditures; endangered species recovery expenditures	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter I—Natural Resources (§§ 611-638)	0.014
§7809	Deposit of collections	Subtitle F—CHAPTER 80—Subchapter A—Application of Internal Revenue Laws (§§ 7801-7812)	Subtitle F—CHAPTER 67—Subchapter A—Interest on Underpayments (§§ 6601-6603)	0.013
§6203	Method of assessment	Subtitle F—CHAPTER 63—Subchapter A—In General (§§ 6201-6207)	Subtitle F—CHAPTER 70—Subchapter A—Jeopardy (§§ 6851-6867)	0.013
§7806	Construction of title	Subtitle F—CHAPTER 80—Subchapter A—Application of Internal Revenue Laws (§§ 7801-7812)	Subtitle A—CHAPTER 1—Subchapter O—Gain or Loss on Disposition of Property (§§ 1001-1092)	0.013
§111	Recovery of tax benefit items	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter A—Determination of Tax Liability (§§ 1-59A)	0.013
§109	Improvements by lessee on lessor's property	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter O—Gain or Loss on Disposition of Property (§§ 1001-1092)	0.012
§193	Tertiary injectants	Subtitle A—CHAPTER 1—Subchapter B—Computation of Taxable Income (§§ 61-291)	Subtitle A—CHAPTER 1—Subchapter A—Determination of Tax Liability (§§ 1-59A)	0.012
§1058	Transfers of securities under certain agreements	Subtitle A—CHAPTER 1—Subchapter O—Gain or Loss on Disposition of Property (§§ 1001-1092)	Subtitle A—CHAPTER 1—Subchapter P—Capital Gains and Losses (§§ 1202-1298)	0.012
§460	Special rules for long-term contracts	Subtitle A—CHAPTER 1—Subchapter E—Accounting Periods and Methods of Accounting (§§ 441-483)	Subtitle E—CHAPTER 51—Subchapter A—Gallonage and Occupational Taxes (§§ 5001-5132)	0.010
§1445	Withholding of tax on dispositions of United States real property interests	Subtitle A—CHAPTER 3—Subchapter A—Nonresident Aliens and Foreign Corporations (§§ 1441-1446)	Subtitle F—CHAPTER 61—Subchapter A—Returns and Records (§§ 6001-6096)	0.010

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§7443A	Special trial judges	Subtitle F—CHAPTER 76—Subchapter C—PART I—ORGANIZATION AND JURISDICTION (§§ 7441-7448)	Subtitle A—CHAPTER 1—Subchapter B—PART VI—ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (§§ 161-199A)	0.530
§1032	Exchange of stock for property	Subtitle A—CHAPTER 1—Subchapter O—PART III—COMMON NONTAXABLE EXCHANGES (§§ 1031-1045)	Subtitle A—CHAPTER 1—Subchapter C—PART III—CORPORATE ORGANIZATIONS AND REORGANIZATIONS (§§ 351-368)	0.313
§457	Deferred compensation plans of State and local governments and tax-exempt organizations	Subtitle A—CHAPTER 1—Subchapter E—PART II—METHODS OF ACCOUNTING (§§ 446-475)	Subtitle A—CHAPTER 1—Subchapter D—PART I—PENSION, PROFIT-SHARING, STOCK BONUS PLANS, ETC. (§§ 401-420)	0.274
§515	Taxes of foreign countries and possessions of the United States	Subtitle A—CHAPTER 1—Subchapter F—PART III—TAXATION OF BUSINESS INCOME OF CERTAIN EXEMPT ORGANIZATIONS (§§ 511-515)	Subtitle A—CHAPTER 1—Subchapter B—PART VII—ADDITIONAL ITEMIZED DEDUCTIONS FOR INDIVIDUALS (§§ 211-224)	0.236
§1248	Gain from certain sales or exchanges of stock in certain foreign corporations	Subtitle A—CHAPTER 1—Subchapter P—PART IV—SPECIAL RULES FOR DETERMINING CAPITAL GAINS AND LOSSES (§§ 1231-1260)	Subtitle A—CHAPTER 1—Subchapter N—PART III—INCOME FROM SOURCES WITHOUT THE UNITED STATES (§§ 901-989)	0.225
§843	Annual accounting period	Subtitle A—CHAPTER 1—Subchapter L—PART III—PROVISIONS OF GENERAL APPLICATION (§§ 841-848)	Subtitle F—CHAPTER 68—Subchapter B—PART II—FAILURE TO COMPLY WITH CERTAIN INFORMATION REPORTING REQUIREMENTS (§§ 6721-6725)	0.218
§66	Treatment of community income	Subtitle A—CHAPTER 1—Subchapter B—PART I—DEFINITION OF GROSS INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, ETC. (§§ 61-68)	Subtitle F—CHAPTER 61—Subchapter A—PART II—TAX RETURNS OR STATEMENTS (§§ 6011-6021)	0.218

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§1059	Corporate shareholder's basis in stock reduced by nontaxed portion of extraordinary dividends	Subtitle A—CHAPTER 1—Subchapter O—PART IV—SPECIAL RULES (§§ 1052-1062)	Subtitle A—CHAPTER 1—Subchapter B—PART VIII—SPECIAL DEDUCTIONS FOR CORPORATIONS (§§ 241-250)	0.201
§1293	Current taxation of income from qualified electing funds	Subtitle A—CHAPTER 1—Subchapter P—PART VI—TREATMENT OF CERTAIN PASSIVE FOREIGN INVESTMENT COMPANIES (§§ 1291-1298)	Subtitle A—CHAPTER 1—Subchapter N—PART III—INCOME FROM SOURCES WITHOUT THE UNITED STATES (§§ 901-989)	0.199
§724	Character of gain or loss on contributed unrealized receivables, inventory items, and capital loss property	Subtitle A—CHAPTER 1—Subchapter K—PART II—CONTRIBUTIONS, DISTRIBUTIONS, AND TRANSFERS (§§ 721-755)	Subtitle A—CHAPTER 1—Subchapter F—PART I—GENERAL RULE (§§ 501-506)	0.198
§103	Interest on State and local bonds	Subtitle A—CHAPTER 1—Subchapter B—PART III—ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME (§§ 101-140)	Subtitle A—CHAPTER 1—Subchapter B—PART IV—TAX EXEMPTION REQUIREMENTS FOR STATE AND LOCAL BONDS (§§ 141-150)	0.196
§1040	Transfer of certain farm, etc., real property	Subtitle A—CHAPTER 1—Subchapter O—PART III—COMMON NONTAXABLE EXCHANGES (§§ 1031-1045)	Subtitle B—CHAPTER 11—Subchapter A—PART II—CREDITS AGAINST TAX (§§ 2010-2016)	0.195
§6705	Failure by broker to provide notice to payors	Subtitle F—CHAPTER 68—Subchapter B—PART I—GENERAL PROVISIONS (§§ 6671-6720B)	Subtitle A—CHAPTER 1—Subchapter P—PART IV—SPECIAL RULES FOR DETERMINING CAPITAL GAINS AND LOSSES (§§ 1231-1260)	0.194
§83	Property transferred in connection with performance of services	Subtitle A—CHAPTER 1—Subchapter B—PART II—ITEMS SPECIFICALLY INCLUDED IN GROSS INCOME (§§ 72-91)	Subtitle A—CHAPTER 1—Subchapter D—PART II—CERTAIN STOCK OPTIONS (§§ 421-424)	0.188
§280C	Certain expenses for which credits are allowable	Subtitle A—CHAPTER 1—Subchapter B—PART IX—ITEMS NOT DEDUCTIBLE (§§ 261-280H)	Subtitle A—CHAPTER 1—Subchapter A—PART IV—CREDITS AGAINST TAX (§§ 21-53)	0.182
§72	Annuities; certain proceeds of endowment and life insurance contracts	Subtitle A—CHAPTER 1—Subchapter B—PART II—ITEMS SPECIFICALLY INCLUDED IN GROSS INCOME (§§ 72-91)	Subtitle A—CHAPTER 1—Subchapter D—PART I—PENSION, PROFIT-SHARING, STOCK BONUS PLANS, ETC. (§§ 401-420)	0.172

Section	Title	Current Part	Better Part	Δ
§705	Determination of basis of partner's interest	Subtitle A—CHAPTER 1—Subchapter K—PART I—DETERMINATION OF TAX LIABILITY (§§ 701-709)	Subtitle A—CHAPTER 1—Subchapter K—PART II—CONTRIBUTIONS, DISTRIBUTIONS, AND TRANSFERS (§§ 721-755)	0.166
§7463	Disputes involving \$50,000 or less	Subtitle F—CHAPTER 76—Subchapter C—PART II—PROCEDURE (§§ 7451-7466)	Subtitle A—CHAPTER 1—Subchapter B—PART VI—ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (§§ 161-199A)	0.166
§269A	Personal service corporations formed or availed of to avoid or evade income tax	Subtitle A—CHAPTER 1—Subchapter B—PART IX—ITEMS NOT DEDUCTIBLE (§§ 261-280H)	Subtitle A—CHAPTER 1—Subchapter C—PART III—CORPORATE ORGANIZATIONS AND REORGANIZATIONS (§§ 351-368)	0.158
§170	Charitable, etc., contributions and gifts	Subtitle A—CHAPTER 1—Subchapter B—PART VI—ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (§§ 161-199A)	Subtitle A—CHAPTER 1—Subchapter F—PART II—PRIVATE FOUNDATIONS (§§ 507-509)	0.155
§470	Limitation on deductions allocable to property used by governments or other tax-exempt entities	Subtitle A—CHAPTER 1—Subchapter E—PART II—METHODS OF ACCOUNTING (§§ 446-475)	Subtitle A—CHAPTER 1—Subchapter N—PART III—INCOME FROM SOURCES WITHOUT THE UNITED STATES (§§ 901-989)	0.147
§6231	Notice of proceedings and adjustment	Subtitle F—CHAPTER 63—Subchapter C—PART III—PROCEDURE (§§ 6231-6235)	Subtitle F—CHAPTER 63—Subchapter C—PART I—IN GENERAL (§§ 6221-6223)	0.144
§7456	Administration of oaths and procurement of testimony	Subtitle F—CHAPTER 76—Subchapter C—PART II—PROCEDURE (§§ 7451-7466)	Subtitle A—CHAPTER 1—Subchapter B—PART VI—ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (§§ 161-199A)	0.141
§6018	Estate tax returns	Subtitle F—CHAPTER 61—Subchapter A—PART II—TAX RETURNS OR STATEMENTS (§§ 6011-6021)	Subtitle F—CHAPTER 61—Subchapter A—PART V—TIME FOR FILING RETURNS AND OTHER DOCUMENTS (§§ 6071-6075)	0.139
§136	Energy conservation subsidies provided by public utilities	Subtitle A—CHAPTER 1—Subchapter B—PART III—ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME (§§ 101-140)	Subtitle A—CHAPTER 1—Subchapter A—PART IV—CREDITS AGAINST TAX (§§ 21-53)	0.131

Section	Title	Current Part	Better Part	Δ
§7442	Jurisdiction	Subtitle F—CHAPTER 76—Subchapter C—PART I—ORGANIZATION AND JURISDICTION (§§ 7441-7448)	Subtitle F—CHAPTER 76—Subchapter C—PART II—PROCEDURE (§§ 7451-7466)	0.126
§846	Discounted unpaid losses defined	Subtitle A—CHAPTER 1—Subchapter L—PART III—PROVISIONS OF GENERAL APPLICATION (§§ 841-848)	Subtitle A—CHAPTER 1—Subchapter L—PART II—OTHER INSURANCE COMPANIES (§§ 831-835)	0.126
§1397	Other definitions and special rules	Subtitle A—CHAPTER 1—Subchapter U—PART III—ADDITIONAL INCENTIVES FOR EMPOWERMENT ZONES (§§ 1396-1397D)	Subtitle A—CHAPTER 1—Subchapter N—PART III—INCOME FROM SOURCES WITHOUT THE UNITED STATES (§§ 901-989)	0.124
§841	Credit for foreign taxes	Subtitle A—CHAPTER 1—Subchapter L—PART III—PROVISIONS OF GENERAL APPLICATION (§§ 841-848)	Subtitle E—CHAPTER 51—Subchapter A—PART I—GALLONAGE TAXES (§§ 5001-5067)	0.123
§842	Foreign companies carrying on insurance business	Subtitle A—CHAPTER 1—Subchapter L—PART III—PROVISIONS OF GENERAL APPLICATION (§§ 841-848)	Subtitle A—CHAPTER 1—Subchapter N—PART II—NONRESIDENT ALIENS AND FOREIGN CORPORATIONS (§§ 871-898)	0.123
§65	Ordinary loss defined	Subtitle A—CHAPTER 1—Subchapter B—PART I—DEFINITION OF GROSS INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, ETC. (§§ 61-68)	Subtitle A—CHAPTER 1—Subchapter B—PART II—ITEMS SPECIFICALLY INCLUDED IN GROSS INCOME (§§ 72-91)	0.119
§250	Foreign-derived intangible income and global intangible low-taxed income	Subtitle A—CHAPTER 1—Subchapter B—PART VIII—SPECIAL DEDUCTIONS FOR CORPORATIONS (§§ 241-250)	Subtitle A—CHAPTER 1—Subchapter A—PART IV—CREDITS AGAINST TAX (§§ 21-53)	0.118
§45D	New markets tax credit	Subtitle A—CHAPTER 1—Subchapter A—PART IV—CREDITS AGAINST TAX (§§ 21-53)	Subtitle A—CHAPTER 1—Subchapter U—PART III—ADDITIONAL INCENTIVES FOR EMPOWERMENT ZONES (§§ 1396-1397D)	0.111
§709	Treatment of organization and syndication fees	Subtitle A—CHAPTER 1—Subchapter K—PART I—DETERMINATION OF TAX LIABILITY (§§ 701-709)	Subtitle B—CHAPTER 11—Subchapter A—PART III—GROSS ESTATE (§§ 2031-2046)	0.109
§707	Transactions between partner and partnership	Subtitle A—CHAPTER 1—Subchapter K—PART I—DETERMINATION OF TAX LIABILITY (§§ 701-709)	Subtitle A—CHAPTER 1—Subchapter K—PART II—CONTRIBUTIONS,	0.108

Section	Title	Current Part	Better Part	Δ
			DISTRIBUTIONS, AND TRANSFERS (§§ 721-755)	
§179D	Energy efficient commercial buildings deduction	Subtitle A—CHAPTER 1—Subchapter B—PART VI—ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (§§ 161-199A)	Subtitle A—CHAPTER 1—Subchapter A—PART IV—CREDITS AGAINST TAX (§§ 21-53)	0.108
§139B	Benefits provided to volunteer firefighters and emergency medical responders	Subtitle A—CHAPTER 1—Subchapter B—PART III—ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME (§§ 101-140)	Subtitle F—CHAPTER 61—Subchapter A—PART III—INFORMATION RETURNS (§§ 6031-6060)	0.105
§473	Qualified liquidations of LIFO inventories	Subtitle A—CHAPTER 1—Subchapter E—PART II—METHODS OF ACCOUNTING (§§ 446-475)	Subtitle A—CHAPTER 1—Subchapter B—PART VI—ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (§§ 161-199A)	0.105
§982	Admissibility of documentation maintained in foreign countries	Subtitle A—CHAPTER 1—Subchapter N—PART III—INCOME FROM SOURCES WITHOUT THE UNITED STATES (§§ 901-989)	Subtitle F—CHAPTER 75—Subchapter A—PART I—GENERAL PROVISIONS (§§ 7201-7217)	0.104
§879	Tax treatment of certain community income in the case of nonresident alien individuals	Subtitle A—CHAPTER 1—Subchapter N—PART II—NONRESIDENT ALIENS AND FOREIGN CORPORATIONS (§§ 871-898)	Subtitle F—CHAPTER 61—Subchapter A—PART II—TAX RETURNS OR STATEMENTS (§§ 6011-6021)	0.103
§475	Mark to market accounting method for dealers in securities	Subtitle A—CHAPTER 1—Subchapter E—PART II—METHODS OF ACCOUNTING (§§ 446-475)	Subtitle A—CHAPTER 1—Subchapter P—PART IV—SPECIAL RULES FOR DETERMINING CAPITAL GAINS AND LOSSES (§§ 1231-1260)	0.103
§280G	Golden parachute payments	Subtitle A—CHAPTER 1—Subchapter B—PART IX—ITEMS NOT DEDUCTIBLE (§§ 261-280H)	Subtitle A—CHAPTER 1—Subchapter D—PART I—PENSION, PROFIT-SHARING, STOCK BONUS PLANS, ETC. (§§ 401-420)	0.102
§212	Expenses for production of income	Subtitle A—CHAPTER 1—Subchapter B—PART VII—ADDITIONAL ITEMIZED DEDUCTIONS FOR INDIVIDUALS (§§ 211-224)	Subtitle A—CHAPTER 1—Subchapter B—PART VI—ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (§§ 161-199A)	0.101

Section	Title	Current Part	Better Part	Δ
§130	Certain personal injury liability assignments	Subtitle A—CHAPTER 1—Subchapter B—PART III—ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME (§§ 101-140)	Subtitle A—CHAPTER 1—Subchapter A—PART IV—CREDITS AGAINST TAX (§§ 21-53)	0.099
§267	Losses, expenses, and interest with respect to transactions between related taxpayers	Subtitle A—CHAPTER 1—Subchapter B—PART IX—ITEMS NOT DEDUCTIBLE (§§ 261-280H)	Subtitle A—CHAPTER 1—Subchapter C—PART I—DISTRIBUTIONS BY CORPORATIONS (§§ 301-318)	0.095
§219	Retirement savings	Subtitle A—CHAPTER 1—Subchapter B—PART VII—ADDITIONAL ITEMIZED DEDUCTIONS FOR INDIVIDUALS (§§ 211-224)	Subtitle A—CHAPTER 1—Subchapter D—PART I—PENSION, PROFIT-SHARING, STOCK BONUS PLANS, ETC. (§§ 401-420)	0.094
§591	Deduction for dividends paid on deposits	Subtitle A—CHAPTER 1—Subchapter H—PART II—MUTUAL SAVINGS BANKS, ETC. (§§ 591-597)	Subtitle A—CHAPTER 1—Subchapter H—PART I—RULES OF GENERAL APPLICATION TO BANKING INSTITUTIONS (§§ 581-585)	0.093
§848	Capitalization of certain policy acquisition expenses	Subtitle A—CHAPTER 1—Subchapter L—PART III—PROVISIONS OF GENERAL APPLICATION (§§ 841-848)	Subtitle A—CHAPTER 1—Subchapter L—PART I—LIFE INSURANCE COMPANIES (§§ 801-818)	0.093
§1038	Certain reacquisitions of real property	Subtitle A—CHAPTER 1—Subchapter O—PART III—COMMON NONTAXABLE EXCHANGES (§§ 1031-1045)	Subtitle A—CHAPTER 1—Subchapter E—PART II—METHODS OF ACCOUNTING (§§ 446-475)	0.091
§1060	Special allocation rules for certain asset acquisitions	Subtitle A—CHAPTER 1—Subchapter O—PART IV—SPECIAL RULES (§§ 1052-1062)	Subtitle A—CHAPTER 1—Subchapter O—PART II—BASIS RULES OF GENERAL APPLICATION (§§ 1011-1023)	0.090
§1231	Property used in the trade or business and involuntary conversions	Subtitle A—CHAPTER 1—Subchapter P—PART IV—SPECIAL RULES FOR DETERMINING CAPITAL GAINS AND LOSSES (§§ 1231-1260)	Subtitle A—CHAPTER 1—Subchapter P—PART III—GENERAL RULES FOR DETERMINING CAPITAL GAINS AND LOSSES (§§ 1221-1223)	0.090
§213	Medical, dental, etc., expenses	Subtitle A—CHAPTER 1—Subchapter B—PART VII—ADDITIONAL ITEMIZED DEDUCTIONS FOR INDIVIDUALS (§§ 211-224)	Subtitle A—CHAPTER 1—Subchapter B—PART III—ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME (§§ 101-140)	0.089

Section	Title	Current Part	Better Part	Δ
§6336	Sale of perishable goods	Subtitle F—CHAPTER 64—Subchapter D—PART II—LEVY (§§ 6331-6344)	Subtitle F—CHAPTER 70—Subchapter A—PART II—JEOPARDY ASSESSMENTS (§§ 6861-6864)	0.089
§1058	Transfers of securities under certain agreements	Subtitle A—CHAPTER 1—Subchapter O—PART IV—SPECIAL RULES (§§ 1052-1062)	Subtitle A—CHAPTER 1—Subchapter P—PART IV—SPECIAL RULES FOR DETERMINING CAPITAL GAINS AND LOSSES (§§ 1231-1260)	0.088
§2051	Definition of taxable estate	Subtitle B—CHAPTER 11—Subchapter A—PART IV—TAXABLE ESTATE (§§ 2051-2058)	Subtitle B—CHAPTER 11—Subchapter A—PART III—GROSS ESTATE (§§ 2031-2046)	0.084
§501	Exemption from tax on corporations, certain trusts, etc.	Subtitle A—CHAPTER 1—Subchapter F—PART I—GENERAL RULE (§§ 501-506)	Subtitle A—CHAPTER 1—Subchapter F—PART II—PRIVATE FOUNDATIONS (§§ 507-509)	0.082
§430	Minimum funding standards for single-employer defined benefit pension plans	Subtitle A—CHAPTER 1—Subchapter D—PART III—RULES RELATING TO MINIMUM FUNDING STANDARDS AND BENEFIT LIMITATIONS (§§ 430-436)	Subtitle A—CHAPTER 1—Subchapter C—PART I—DISTRIBUTIONS BY CORPORATIONS (§§ 301-318)	0.082
§1244	Losses on small business stock	Subtitle A—CHAPTER 1—Subchapter P—PART IV—SPECIAL RULES FOR DETERMINING CAPITAL GAINS AND LOSSES (§§ 1231-1260)	Subtitle A—CHAPTER 1—Subchapter S—PART III—SPECIAL RULES (§§ 1371-1375)	0.082
§280B	Demolition of structures	Subtitle A—CHAPTER 1—Subchapter B—PART IX—ITEMS NOT DEDUCTIBLE (§§ 261-280H)	Subtitle A—CHAPTER 1—Subchapter J—PART I—ESTATES, TRUSTS, AND BENEFICIARIES (§§ 641-685)	0.077
§6019	Gift tax returns	Subtitle F—CHAPTER 61—Subchapter A—PART II—TAX RETURNS OR STATEMENTS (§§ 6011-6021)	Subtitle F—CHAPTER 61—Subchapter A—PART III—INFORMATION RETURNS (§§ 6031-6060)	0.074
§32	Earned income	Subtitle A—CHAPTER 1—Subchapter A—PART IV—CREDITS AGAINST TAX (§§ 21-53)	Subtitle A—CHAPTER 1—Subchapter B—PART V—DEDUCTIONS FOR PERSONAL EXEMPTIONS (§§ 151-153)	0.074
§970	Reduction of subpart F income of export trade corporations	Subtitle A—CHAPTER 1—Subchapter N—PART III—INCOME FROM SOURCES WITHOUT THE UNITED STATES (§§ 901-989)	Subtitle F—CHAPTER 61—Subchapter A—PART III—INFORMATION RETURNS (§§ 6031-6060)	0.072

Section	Title	Current Part	Better Part	Δ
§101	Certain death benefits	Subtitle A—CHAPTER 1—Subchapter B—PART III—ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME (§§ 101-140)	Subtitle A—CHAPTER 1—Subchapter F—PART I—GENERAL RULE (§§ 501-506)	0.072
§312	Effect on earnings and profits	Subtitle A—CHAPTER 1—Subchapter C—PART I—DISTRIBUTIONS BY CORPORATIONS (§§ 301-318)	Subtitle A—CHAPTER 1—Subchapter P—PART III—GENERAL RULES FOR DETERMINING CAPITAL GAINS AND LOSSES (§§ 1221-1223)	0.072
§6331	Levy and distraint	Subtitle F—CHAPTER 64—Subchapter D—PART II—LEVY (§§ 6331-6344)	Subtitle F—CHAPTER 64—Subchapter C—PART II—LIENS (§§ 6321-6327)	0.071
§121	Exclusion of gain from sale of principal residence	Subtitle A—CHAPTER 1—Subchapter B—PART III—ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME (§§ 101-140)	Subtitle A—CHAPTER 1—Subchapter A—PART IV—CREDITS AGAINST TAX (§§ 21-53)	0.070
§708	Continuation of partnership	Subtitle A—CHAPTER 1—Subchapter K—PART I—DETERMINATION OF TAX LIABILITY (§§ 701-709)	Subtitle A—CHAPTER 1—Subchapter K—PART II—CONTRIBUTIONS, DISTRIBUTIONS, AND TRANSFERS (§§ 721-755)	0.068
§269	Acquisitions made to evade or avoid income tax	Subtitle A—CHAPTER 1—Subchapter B—PART IX—ITEMS NOT DEDUCTIBLE (§§ 261-280H)	Subtitle A—CHAPTER 1—Subchapter C—PART V—CARRYOVERS (§§ 381-384)	0.068
§112	Certain combat zone compensation of members of the Armed Forces	Subtitle A—CHAPTER 1—Subchapter B—PART III—ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME (§§ 101-140)	Subtitle A—CHAPTER 1—Subchapter C—PART III—CORPORATE ORGANIZATIONS AND REORGANIZATIONS (§§ 351-368)	0.066
§61	Gross income defined	Subtitle A—CHAPTER 1—Subchapter B—PART I—DEFINITION OF GROSS INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, ETC. (§§ 61-68)	Subtitle A—CHAPTER 1—Subchapter B—PART III—ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME (§§ 101-140)	0.066
§171	Amortizable bond premium	Subtitle A—CHAPTER 1—Subchapter B—PART VI—ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (§§ 161-199A)	Subtitle A—CHAPTER 1—Subchapter A—PART IV—CREDITS AGAINST TAX (§§ 21-53)	0.064

Section	Title	Current Part	Better Part	Δ
§2055	Transfers for public, charitable, and religious uses	Subtitle B—CHAPTER 11—Subchapter A—PART IV—TAXABLE ESTATE (§§ 2051-2058)	Subtitle A—CHAPTER 1—Subchapter J—PART I—ESTATES, TRUSTS, AND BENEFICIARIES (§§ 641-685)	0.063
§6684	Assessable penalties with respect to liability for tax under chapter 42	Subtitle F—CHAPTER 68—Subchapter B—PART I—GENERAL PROVISIONS (§§ 6671-6720B)	Subtitle F—CHAPTER 68—Subchapter A—PART I—GENERAL PROVISIONS (§§ 6651-6658)	0.063
§108	Income from discharge of indebtedness	Subtitle A—CHAPTER 1—Subchapter B—PART III—ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME (§§ 101-140)	Subtitle A—CHAPTER 1—Subchapter B—PART VI—ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (§§ 161-199A)	0.062
§172	Net operating loss deduction	Subtitle A—CHAPTER 1—Subchapter B—PART VI—ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (§§ 161-199A)	Subtitle A—CHAPTER 1—Subchapter A—PART VI—ALTERNATIVE MINIMUM TAX (§§ 55-59)	0.061
§7454	Burden of proof in fraud, foundation manager, and transferee cases	Subtitle F—CHAPTER 76—Subchapter C—PART II—PROCEDURE (§§ 7451-7466)	Subtitle F—CHAPTER 75—Subchapter A—PART I—GENERAL PROVISIONS (§§ 7201-7217)	0.060
§311	Taxability of corporation on distribution	Subtitle A—CHAPTER 1—Subchapter C—PART I—DISTRIBUTIONS BY CORPORATIONS (§§ 301-318)	Subtitle A—CHAPTER 1—Subchapter C—PART II—CORPORATE LIQUIDATIONS (§§ 331-346)	0.060
§186	Recoveries of damages for antitrust violations, etc.	Subtitle A—CHAPTER 1—Subchapter B—PART VI—ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (§§ 161-199A)	Subtitle A—CHAPTER 1—Subchapter J—PART I—ESTATES, TRUSTS, AND BENEFICIARIES (§§ 641-685)	0.059
§241	Allowance of special deductions	Subtitle A—CHAPTER 1—Subchapter B—PART VIII—SPECIAL DEDUCTIONS FOR CORPORATIONS (§§ 241-250)	Subtitle A—CHAPTER 1—Subchapter B—PART III—ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME (§§ 101-140)	0.059
§86	Social security and tier 1 railroad retirement benefits	Subtitle A—CHAPTER 1—Subchapter B—PART II—ITEMS SPECIFICALLY INCLUDED IN GROSS INCOME (§§ 72-91)	Subtitle A—CHAPTER 1—Subchapter A—PART IV—CREDITS AGAINST TAX (§§ 21-53)	0.057
§40A	Biodiesel and renewable diesel used as fuel	Subtitle A—CHAPTER 1—Subchapter A—PART IV—CREDITS AGAINST TAX (§§ 21-53)	Subtitle D—CHAPTER 32—Subchapter A—PART III—PETROLEUM PRODUCTS (§§ 4081-4105)	0.057

Section	Title	Current Part	Better Part	Δ
§179C	Election to expense certain refineries	Subtitle A—CHAPTER 1—Subchapter B—PART VI—ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (§§ 161-199A)	Subtitle A—CHAPTER 1—Subchapter A—PART IV—CREDITS AGAINST TAX (§§ 21-53)	0.056
§145	Qualified 501(c)(3) bond	Subtitle A—CHAPTER 1—Subchapter B—PART IV—TAX EXEMPTION REQUIREMENTS FOR STATE AND LOCAL BONDS (§§ 141-150)	Subtitle F—CHAPTER 75—Subchapter A—PART I—GENERAL PROVISIONS (§§ 7201-7217)	0.054
§474	Simplified dollar-value LIFO method for certain small businesses	Subtitle A—CHAPTER 1—Subchapter E—PART II—METHODS OF ACCOUNTING (§§ 446-475)	Subtitle A—CHAPTER 1—Subchapter K—PART II—CONTRIBUTIONS, DISTRIBUTIONS, AND TRANSFERS (§§ 721-755)	0.052
§6031	Return of partnership income	Subtitle F—CHAPTER 61—Subchapter A—PART III—INFORMATION RETURNS (§§ 6031-6060)	Subtitle F—CHAPTER 63—Subchapter C—PART I—IN GENERAL (§§ 6221-6223)	0.051
§248	Organizational expenditures	Subtitle A—CHAPTER 1—Subchapter B—PART VIII—SPECIAL DEDUCTIONS FOR CORPORATIONS (§§ 241-250)	Subtitle A—CHAPTER 1—Subchapter B—PART VI—ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (§§ 161-199A)	0.050
§7460	Provisions of special application to divisions	Subtitle F—CHAPTER 76—Subchapter C—PART II—PROCEDURE (§§ 7451-7466)	Subtitle F—CHAPTER 76—Subchapter C—PART I—ORGANIZATION AND JURISDICTION (§§ 7441-7448)	0.050
§78	Gross up for deemed paid foreign tax credit	Subtitle A—CHAPTER 1—Subchapter B—PART II—ITEMS SPECIFICALLY INCLUDED IN GROSS INCOME (§§ 72-91)	Subtitle A—CHAPTER 1—Subchapter N—PART III—INCOME FROM SOURCES WITHOUT THE UNITED STATES (§§ 901-989)	0.049
§1059A	Limitation on taxpayer's basis or inventory cost in property imported from related persons	Subtitle A—CHAPTER 1—Subchapter O—PART IV—SPECIAL RULES (§§ 1052-1062)	Subtitle F—CHAPTER 61—Subchapter A—PART III—INFORMATION RETURNS (§§ 6031-6060)	0.049
§161	Allowance of deductions	Subtitle A—CHAPTER 1—Subchapter B—PART VI—ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (§§ 161-199A)	Subtitle A—CHAPTER 1—Subchapter B—PART I—DEFINITION OF GROSS INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, ETC. (§§ 61-68)	0.049

Section	Title	Current Part	Better Part	Δ
§122	Certain reduced uniformed services retirement pay	Subtitle A—CHAPTER 1—Subchapter B—PART III—ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME (§§ 101-140)	Subtitle A—CHAPTER 1—Subchapter A—PART IV—CREDITS AGAINST TAX (§§ 21-53)	0.048
§131	Certain foster care payments	Subtitle A—CHAPTER 1—Subchapter B—PART III—ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME (§§ 101-140)	Subtitle A—CHAPTER 1—Subchapter N—PART III—INCOME FROM SOURCES WITHOUT THE UNITED STATES (§§ 901-989)	0.048
§877A	Tax responsibilities of expatriation	Subtitle A—CHAPTER 1—Subchapter N—PART II—NONRESIDENT ALIENS AND FOREIGN CORPORATIONS (§§ 871-898)	Subtitle A—CHAPTER 1—Subchapter P—PART IV—SPECIAL RULES FOR DETERMINING CAPITAL GAINS AND LOSSES (§§ 1231-1260)	0.048
§546	Income not placed on annual basis	Subtitle A—CHAPTER 1—Subchapter G—PART II—PERSONAL HOLDING COMPANIES (§§ 541-547)	Subtitle A—CHAPTER 1—Subchapter O—PART IV—SPECIAL RULES (§§ 1052-1062)	0.048
§1041	Transfers of property between spouses or incident to divorce	Subtitle A—CHAPTER 1—Subchapter O—PART III—COMMON NONTAXABLE EXCHANGES (§§ 1031-1045)	Subtitle A—CHAPTER 1—Subchapter O—PART II—BASIS RULES OF GENERAL APPLICATION (§§ 1011-1023)	0.047
§6652	Failure to file certain information returns, registration statements, etc.	Subtitle F—CHAPTER 68—Subchapter A—PART I—GENERAL PROVISIONS (§§ 6651-6658)	Subtitle F—CHAPTER 68—Subchapter B—PART II—FAILURE TO COMPLY WITH CERTAIN INFORMATION REPORTING REQUIREMENTS (§§ 6721-6725)	0.046
§263A	Capitalization and inclusion in inventory costs of certain expenses	Subtitle A—CHAPTER 1—Subchapter B—PART IX—ITEMS NOT DEDUCTIBLE (§§ 261-280H)	Subtitle A—CHAPTER 1—Subchapter E—PART II—METHODS OF ACCOUNTING (§§ 446-475)	0.046
§247	Contributions to Alaska Native Settlement Trusts	Subtitle A—CHAPTER 1—Subchapter B—PART VIII—SPECIAL DEDUCTIONS FOR CORPORATIONS (§§ 241-250)	Subtitle A—CHAPTER 1—Subchapter P—PART IV—SPECIAL RULES FOR DETERMINING CAPITAL GAINS AND LOSSES (§§ 1231-1260)	0.041
§412	Minimum funding standards	Subtitle A—CHAPTER 1—Subchapter D—PART I—PENSION, PROFIT-SHARING, STOCK BONUS PLANS, ETC. (§§ 401-420)	Subtitle A—CHAPTER 1—Subchapter C—PART I—DISTRIBUTIONS BY CORPORATIONS (§§ 301-318)	0.041

Section	Title	Current Part	Better Part	Δ
§6234	Judicial review of partnership adjustment	Subtitle F—CHAPTER 63—Subchapter C—PART III—PROCEDURE (§§ 6231-6235)	Subtitle F—CHAPTER 63—Subchapter C—PART II—PARTNERSHIP ADJUSTMENTS (§§ 6225-6227)	0.040
§6663	Imposition of fraud penalty	Subtitle F—CHAPTER 68—Subchapter A—PART II—ACCURACY-RELATED AND FRAUD PENALTIES (§§ 6662-6664)	Subtitle F—CHAPTER 68—Subchapter A—PART I—GENERAL PROVISIONS (§§ 6651-6658)	0.038
§79	Group-term life insurance purchased for employees	Subtitle A—CHAPTER 1—Subchapter B—PART II—ITEMS SPECIFICALLY INCLUDED IN GROSS INCOME (§§ 72-91)	Subtitle A—CHAPTER 1—Subchapter B—PART III—ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME (§§ 101-140)	0.036
§198	Expensing of environmental remediation costs	Subtitle A—CHAPTER 1—Subchapter B—PART VI—ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (§§ 161-199A)	Subtitle A—CHAPTER 1—Subchapter B—PART IX—ITEMS NOT DEDUCTIBLE (§§ 261-280H)	0.035
§277	Deductions incurred by certain membership organizations in transactions with members	Subtitle A—CHAPTER 1—Subchapter B—PART IX—ITEMS NOT DEDUCTIBLE (§§ 261-280H)	Subtitle A—CHAPTER 1—Subchapter T—PART I—TAX TREATMENT OF COOPERATIVES (§§ 1381-1383)	0.033
§217	Moving expenses	Subtitle A—CHAPTER 1—Subchapter B—PART VII—ADDITIONAL ITEMIZED DEDUCTIONS FOR INDIVIDUALS (§§ 211-224)	Subtitle A—CHAPTER 1—Subchapter N—PART III—INCOME FROM SOURCES WITHOUT THE UNITED STATES (§§ 901-989)	0.032
§1013	Basis of property included in inventory	Subtitle A—CHAPTER 1—Subchapter O—PART II—BASIS RULES OF GENERAL APPLICATION (§§ 1011-1023)	Subtitle A—CHAPTER 1—Subchapter O—PART IV—SPECIAL RULES (§§ 1052-1062)	0.031
§469	Passive activity losses and credits limited	Subtitle A—CHAPTER 1—Subchapter E—PART II—METHODS OF ACCOUNTING (§§ 446-475)	Subtitle A—CHAPTER 1—Subchapter B—PART VI—ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (§§ 161-199A)	0.031
§593	Reserves for losses on loans	Subtitle A—CHAPTER 1—Subchapter H—PART II—MUTUAL SAVINGS BANKS, ETC. (§§ 591-597)	Subtitle A—CHAPTER 1—Subchapter B—PART VI—ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (§§ 161-199A)	0.031

Section	Title	Current Part	Better Part	Δ
§1023	Cross references	Subtitle A—CHAPTER 1—Subchapter O—PART II—BASIS RULES OF GENERAL APPLICATION (§§ 1011-1023)	Subtitle F—CHAPTER 61—Subchapter A—PART III—INFORMATION RETURNS (§§ 6031-6060)	0.030
§74	Prizes and awards	Subtitle A—CHAPTER 1—Subchapter B—PART II—ITEMS SPECIFICALLY INCLUDED IN GROSS INCOME (§§ 72-91)	Subtitle A—CHAPTER 1—Subchapter B—PART III—ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME (§§ 101-140)	0.026
§268	Sale of land with unharvested crop	Subtitle A—CHAPTER 1—Subchapter B—PART IX—ITEMS NOT DEDUCTIBLE (§§ 261-280H)	Subtitle A—CHAPTER 1—Subchapter C—PART II—CORPORATE LIQUIDATIONS (§§ 331-346)	0.025
§454	Obligations issued at discount	Subtitle A—CHAPTER 1—Subchapter E—PART II—METHODS OF ACCOUNTING (§§ 446-475)	Subtitle A—CHAPTER 1—Subchapter B—PART III—ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME (§§ 101-140)	0.025
§279	Interest on indebtedness incurred by corporation to acquire stock or assets of another corporation	Subtitle A—CHAPTER 1—Subchapter B—PART IX—ITEMS NOT DEDUCTIBLE (§§ 261-280H)	Subtitle A—CHAPTER 1—Subchapter H—PART I—RULES OF GENERAL APPLICATION TO BANKING INSTITUTIONS (§§ 581-585)	0.023
§872	Gross income	Subtitle A—CHAPTER 1—Subchapter N—PART II—NONRESIDENT ALIENS AND FOREIGN CORPORATIONS (§§ 871-898)	Subtitle F—CHAPTER 61—Subchapter A—PART IV—SIGNING AND VERIFYING OF RETURNS AND OTHER DOCUMENTS (§§ 6061-6065)	0.023
§196	Deduction for certain unused business credits	Subtitle A—CHAPTER 1—Subchapter B—PART VI—ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (§§ 161-199A)	Subtitle A—CHAPTER 1—Subchapter A—PART IV—CREDITS AGAINST TAX (§§ 21-53)	0.023
§897	Disposition of investment in United States real property	Subtitle A—CHAPTER 1—Subchapter N—PART II—NONRESIDENT ALIENS AND FOREIGN CORPORATIONS (§§ 871-898)	Subtitle A—CHAPTER 1—Subchapter P—PART VI—TREATMENT OF CERTAIN PASSIVE FOREIGN INVESTMENT COMPANIES (§§ 1291-1298)	0.020
§6715	Dyed fuel sold for use or used in taxable use, etc.	Subtitle F—CHAPTER 68—Subchapter B—PART I—GENERAL PROVISIONS (§§ 6671-6720B)	Subtitle D—CHAPTER 32—Subchapter A—PART III—PETROLEUM PRODUCTS (§§ 4081-4105)	0.019

Section	Title	Current Part	Better Part	Δ
§6233	Interest and penalties	Subtitle F—CHAPTER 63—Subchapter C—PART III—PROCEDURE (§§ 6231-6235)	Subtitle F—CHAPTER 63—Subchapter C—PART I—IN GENERAL (§§ 6221-6223)	0.015
§1036	Stock for stock of same corporation	Subtitle A—CHAPTER 1—Subchapter O—PART III—COMMON NONTAXABLE EXCHANGES (§§ 1031-1045)	Subtitle A—CHAPTER 1—Subchapter C—PART III—CORPORATE ORGANIZATIONS AND REORGANIZATIONS (§§ 351-368)	0.015
§87	Alcohol and biodiesel fuels credits	Subtitle A—CHAPTER 1—Subchapter B—PART II—ITEMS SPECIFICALLY INCLUDED IN GROSS INCOME (§§ 72-91)	Subtitle A—CHAPTER 1—Subchapter A—PART IV—CREDITS AGAINST TAX (§§ 21-53)	0.015
§811	Accounting provisions	Subtitle A—CHAPTER 1—Subchapter L—PART I—LIFE INSURANCE COMPANIES (§§ 801-818)	Subtitle B—CHAPTER 11—Subchapter A—PART III—GROSS ESTATE (§§ 2031-2046)	0.014
§175	Soil and water conservation expenditures; endangered species recovery expenditures	Subtitle A—CHAPTER 1—Subchapter B—PART VI—ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (§§ 161-199A)	Subtitle A—CHAPTER 1—Subchapter I—PART I—DEDUCTIONS (§§ 611-617)	0.014
§883	Exclusions from gross income	Subtitle A—CHAPTER 1—Subchapter N—PART II—NONRESIDENT ALIENS AND FOREIGN CORPORATIONS (§§ 871-898)	Subtitle A—CHAPTER 1—Subchapter N—PART III—INCOME FROM SOURCES WITHOUT THE UNITED STATES (§§ 901-989)	0.014
§164	Taxes	Subtitle A—CHAPTER 1—Subchapter B—PART VI—ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (§§ 161-199A)	Subtitle A—CHAPTER 1—Subchapter N—PART III—INCOME FROM SOURCES WITHOUT THE UNITED STATES (§§ 901-989)	0.014
§249	Limitation on deduction of bond premium on repurchase	Subtitle A—CHAPTER 1—Subchapter B—PART VIII—SPECIAL DEDUCTIONS FOR CORPORATIONS (§§ 241-250)	Subtitle A—CHAPTER 1—Subchapter D—PART II—CERTAIN STOCK OPTIONS (§§ 421-424)	0.013
§111	Recovery of tax benefit items	Subtitle A—CHAPTER 1—Subchapter B—PART III—ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME (§§ 101-140)	Subtitle A—CHAPTER 1—Subchapter A—PART IV—CREDITS AGAINST TAX (§§ 21-53)	0.013

Section	Title	Current Part	Better Part	Δ
§109	Improvements by lessee on lessor's property	Subtitle A—CHAPTER 1—Subchapter B—PART III—ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME (§§ 101-140)	Subtitle A—CHAPTER 1—Subchapter O—PART IV—SPECIAL RULES (§§ 1052-1062)	0.012
§220	Archer MSAs	Subtitle A—CHAPTER 1—Subchapter B—PART VII—ADDITIONAL ITEMIZED DEDUCTIONS FOR INDIVIDUALS (§§ 211-224)	Subtitle A—CHAPTER 1—Subchapter B—PART III—ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME (§§ 101-140)	0.012
§193	Tertiary injectants	Subtitle A—CHAPTER 1—Subchapter B—PART VI—ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (§§ 161-199A)	Subtitle A—CHAPTER 1—Subchapter A—PART IV—CREDITS AGAINST TAX (§§ 21-53)	0.012
§117	Qualified scholarships	Subtitle A—CHAPTER 1—Subchapter B—PART III—ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME (§§ 101-140)	Subtitle A—CHAPTER 1—Subchapter P—PART III—GENERAL RULES FOR DETERMINING CAPITAL GAINS AND LOSSES (§§ 1221-1223)	0.011
§887	Imposition of tax on gross transportation income of nonresident aliens and foreign corporations	Subtitle A—CHAPTER 1—Subchapter N—PART II—NONRESIDENT ALIENS AND FOREIGN CORPORATIONS (§§ 871-898)	Subtitle A—CHAPTER 1—Subchapter N—PART I—SOURCE RULES AND OTHER GENERAL RULES RELATING TO FOREIGN INCOME (§§ 861-865)	0.011
§91	Certain foreign branch losses transferred to specified 10-percent owned foreign corporations	Subtitle A—CHAPTER 1—Subchapter B—PART II—ITEMS SPECIFICALLY INCLUDED IN GROSS INCOME (§§ 72-91)	Subtitle A—CHAPTER 1—Subchapter B—PART III—ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME (§§ 101-140)	0.011
§460	Special rules for long-term contracts	Subtitle A—CHAPTER 1—Subchapter E—PART II—METHODS OF ACCOUNTING (§§ 446-475)	Subtitle E—CHAPTER 51—Subchapter A—PART I—GALLONAGE TAXES (§§ 5001-5067)	0.010

Subparts

Section	Title	Current Subpart	Better Subpart	Δ
§457	Deferred compensation plans of State and local governments and tax-exempt organizations	Subtitle A—CHAPTER 1—Subchapter E—PART II—Subpart B—Taxable Year for Which Items of Gross Income Included (§§ 451-460)	Subtitle A—CHAPTER 1—Subchapter D—PART I—Subpart A—General Rule (§§ 401-409A)	0.302
§38	General business credit	Subtitle A—CHAPTER 1—Subchapter A—PART IV—Subpart D—Business Related Credits (§§ 38-45S)	Subtitle A—CHAPTER 1—Subchapter A—PART IV—Subpart E—Rules for Computing Investment Credit (§§ 46-50)	0.266
§734	Adjustment to basis of undistributed partnership property where section 754 election or substantial basis reduction	Subtitle A—CHAPTER 1—Subchapter K—PART II—Subpart B—Distributions by a Partnership (§§ 731-737)	Subtitle A—CHAPTER 1—Subchapter K—PART II—Subpart C—Transfers of Interests in a Partnership (§§ 741-743)	0.219
§27	Taxes of foreign countries and possessions of the United States	Subtitle A—CHAPTER 1—Subchapter A—PART IV—Subpart B—Other Credits (§§ 27-30D)	Subtitle A—CHAPTER 1—Subchapter A—PART IV—Subpart C—Refundable Credits (§§ 31-37)	0.181
§724	Character of gain or loss on contributed unrealized receivables, inventory items, and capital loss property	Subtitle A—CHAPTER 1—Subchapter K—PART II—Subpart A—Contributions to a Partnership (§§ 721-724)	Subtitle E—CHAPTER 51—Subchapter A—PART I—Subpart A—Distilled Spirits (§§ 5001-5011)	0.175
§470	Limitation on deductions allocable to property used by governments or other tax-exempt entities	Subtitle A—CHAPTER 1—Subchapter E—PART II—Subpart C—Taxable Year for Which Deductions Taken (§§ 461-470)	Subtitle A—CHAPTER 1—Subchapter N—PART III—Subpart A—Foreign Tax Credit (§§ 901-909)	0.170
§643	Definitions applicable to subparts A, B, C, and D	Subtitle A—CHAPTER 1—Subchapter J—PART I—Subpart A—General Rules for Taxation of Estates and Trusts (§§ 641-646)	Subtitle A—CHAPTER 1—Subchapter J—PART I—Subpart C—Estates and Trusts Which May Accumulate Income or Which Distribute Corpus (§§ 661-664)	0.164
§6038B	Notice of certain transfers to foreign persons	Subtitle F—CHAPTER 61—Subchapter A—PART III—Subpart A—Information Concerning Persons Subject to Special Provisions (§§ 6031-6040)	Subtitle F—CHAPTER 61—Subchapter A—PART III—Subpart B—Information Concerning Transactions With Other Persons (§§ 6041-6050Y)	0.162
§642	Special rules for credits and deductions	Subtitle A—CHAPTER 1—Subchapter J—PART I—Subpart A—General Rules for Taxation of Estates and Trusts (§§ 641-646)	Subtitle A—CHAPTER 1—Subchapter J—PART I—Subpart C—Estates and Trusts Which May Accumulate Income or Which Distribute Corpus (§§ 661-664)	0.134

Section	Title	Current Subpart	Better Subpart	Δ
§6036	Notice of qualification as executor or receiver	Subtitle F—CHAPTER 61—Subchapter A—PART III—Subpart A—Information Concerning Persons Subject to Special Provisions (§§ 6031-6040)	Subtitle F—CHAPTER 61—Subchapter A—PART III—Subpart B—Information Concerning Transactions With Other Persons (§§ 6041-6050Y)	0.117
§897	Disposition of investment in United States real property	Subtitle A—CHAPTER 1—Subchapter N—PART II—Subpart D—Miscellaneous Provisions (§§ 891-898)	Subtitle A—CHAPTER 1—Subchapter N—PART III—Subpart F—Controlled Foreign Corporations (§§ 951-965)	0.111
§641	Imposition of tax	Subtitle A—CHAPTER 1—Subchapter J—PART I—Subpart A—General Rules for Taxation of Estates and Trusts (§§ 641-646)	Subtitle A—CHAPTER 1—Subchapter J—PART I—Subpart C—Estates and Trusts Which May Accumulate Income or Which Distribute Corpus (§§ 661-664)	0.108
§6038	Information reporting with respect to certain foreign corporations and partnerships	Subtitle F—CHAPTER 61—Subchapter A—PART III—Subpart A—Information Concerning Persons Subject to Special Provisions (§§ 6031-6040)	Subtitle F—CHAPTER 61—Subchapter A—PART III—Subpart B—Information Concerning Transactions With Other Persons (§§ 6041-6050Y)	0.108
§879	Tax treatment of certain community income in the case of nonresident alien individuals	Subtitle A—CHAPTER 1—Subchapter N—PART II—Subpart A—Nonresident Alien Individuals (§§ 871-879)	Subtitle F—CHAPTER 61—Subchapter A—PART II—Subpart B—Income Tax Returns (§§ 6012-6017)	0.105
§755	Rules for allocation of basis	Subtitle A—CHAPTER 1—Subchapter K—PART II—Subpart D—Provisions Common to Other Subparts (§§ 751-755)	Subtitle A—CHAPTER 1—Subchapter K—PART II—Subpart C—Transfers of Interests in a Partnership (§§ 741-743)	0.095
§473	Qualified liquidations of LIFO inventories	Subtitle A—CHAPTER 1—Subchapter E—PART II—Subpart D—Inventories (§§ 471-475)	Subtitle A—CHAPTER 1—Subchapter L—PART I—Subpart D—Accounting, Allocation, and Foreign Provisions (§§ 811-814)	0.093
§430	Minimum funding standards for single-employer defined benefit pension plans	Subtitle A—CHAPTER 1—Subchapter D—PART III—Subpart A—Minimum Funding Standards for Pension Plans (§§ 430-433)	Subtitle A—CHAPTER 1—Subchapter C—PART I—Subpart A—Effects on Recipients (§§ 301-307)	0.093
§754	Manner of electing optional adjustment to basis of partnership property	Subtitle A—CHAPTER 1—Subchapter K—PART II—Subpart D—Provisions Common to Other Subparts (§§ 751-755)	Subtitle A—CHAPTER 1—Subchapter K—PART II—Subpart C—Transfers of Interests in a Partnership (§§ 741-743)	0.088
§883	Exclusions from gross income	Subtitle A—CHAPTER 1—Subchapter N—PART II—Subpart B—Foreign Corporations (§§ 881-885)	Subtitle A—CHAPTER 1—Subchapter N—PART III—Subpart D—Possessions of the United States (§§ 931-937)	0.078

Section	Title	Current Subpart	Better Subpart	Δ
§6033	Returns by exempt organizations	Subtitle F—CHAPTER 61—Subchapter A—PART III—Subpart A—Information Concerning Persons Subject to Special Provisions (§§ 6031-6040)	Subtitle F—CHAPTER 61—Subchapter A—PART III—Subpart B—Information Concerning Transactions With Other Persons (§§ 6041-6050Y)	0.078
§752	Treatment of certain liabilities	Subtitle A—CHAPTER 1—Subchapter K—PART II—Subpart D—Provisions Common to Other Subparts (§§ 751-755)	Subtitle A—CHAPTER 1—Subchapter K—PART II—Subpart B—Distributions by a Partnership (§§ 731-737)	0.077
§40	Alcohol, etc., used as fuel	Subtitle A—CHAPTER 1—Subchapter A—PART IV—Subpart D—Business Related Credits (§§ 38-45S)	Subtitle A—CHAPTER 1—Subchapter A—PART IV—Subpart C—Refundable Credits (§§ 31-37)	0.074
§464	Limitations on deductions for certain farming expenses	Subtitle A—CHAPTER 1—Subchapter E—PART II—Subpart C—Taxable Year for Which Deductions Taken (§§ 461-470)	Subtitle A—CHAPTER 1—Subchapter E—PART II—Subpart A—Methods of Accounting in General (§§ 446-448)	0.067
§32	Earned income	Subtitle A—CHAPTER 1—Subchapter A—PART IV—Subpart C—Refundable Credits (§§ 31-37)	Subtitle A—CHAPTER 1—Subchapter A—PART IV—Subpart A—Nonrefundable Personal Credits (§§ 21-26)	0.064
§39	Carryback and carryforward of unused credits	Subtitle A—CHAPTER 1—Subchapter A—PART IV—Subpart D—Business Related Credits (§§ 38-45S)	Subtitle A—CHAPTER 1—Subchapter A—PART IV—Subpart C—Refundable Credits (§§ 31-37)	0.063
§751	Unrealized receivables and inventory items	Subtitle A—CHAPTER 1—Subchapter K—PART II—Subpart D—Provisions Common to Other Subparts (§§ 751-755)	Subtitle A—CHAPTER 1—Subchapter K—PART II—Subpart C—Transfers of Interests in a Partnership (§§ 741-743)	0.060
§960	Deemed paid credit for subpart F inclusions	Subtitle A—CHAPTER 1—Subchapter N—PART III—Subpart F—Controlled Foreign Corporations (§§ 951-965)	Subtitle A—CHAPTER 1—Subchapter N—PART III—Subpart A—Foreign Tax Credit (§§ 901-909)	0.060
§986	Determination of foreign taxes and foreign corporation's earnings and profits	Subtitle A—CHAPTER 1—Subchapter N—PART III—Subpart J—Foreign Currency Transactions (§§ 985-989)	Subtitle A—CHAPTER 1—Subchapter N—PART III—Subpart F—Controlled Foreign Corporations (§§ 951-965)	0.050
§6039	Returns required in connection with certain options	Subtitle F—CHAPTER 61—Subchapter A—PART III—Subpart A—Information Concerning Persons Subject to Special Provisions (§§ 6031-6040)	Subtitle F—CHAPTER 61—Subchapter A—PART III—Subpart C—Information Regarding Wages Paid Employees (§§ 6051-6053)	0.049

Section	Title	Current Subpart	Better Subpart	Δ
§877A	Tax responsibilities of expatriation	Subtitle A—CHAPTER 1—Subchapter N—PART II—Subpart A—Nonresident Alien Individuals (§§ 871-879)	Subtitle A—CHAPTER 1—Subchapter N—PART III—Subpart D—Possessions of the United States (§§ 931-937)	0.043
§894	Income affected by treaty	Subtitle A—CHAPTER 1—Subchapter N—PART II—Subpart D—Miscellaneous Provisions (§§ 891-898)	Subtitle F—CHAPTER 61—Subchapter A—PART III—Subpart B—Information Concerning Transactions With Other Persons (§§ 6041-6050Y)	0.043
§807	Rules for certain reserves	Subtitle A—CHAPTER 1—Subchapter L—PART I—Subpart C—Life Insurance Deductions (§§ 804-808)	Subtitle A—CHAPTER 1—Subchapter L—PART I—Subpart E—Definitions and Special Rules (§§ 816-818)	0.043
§412	Minimum funding standards	Subtitle A—CHAPTER 1—Subchapter D—PART I—Subpart B—Special Rules (§§ 410-417)	Subtitle A—CHAPTER 1—Subchapter C—PART I—Subpart A—Effects on Recipients (§§ 301-307)	0.041
§40A	Biodiesel and renewable diesel used as fuel	Subtitle A—CHAPTER 1—Subchapter A—PART IV—Subpart D—Business Related Credits (§§ 38-45S)	Subtitle D—CHAPTER 32—Subchapter A—PART III—Subpart A—Motor and Aviation Fuels (§§ 4081-4084)	0.041
§458	Magazines, paperbacks, and records returned after the close of the taxable year	Subtitle A—CHAPTER 1—Subchapter E—PART II—Subpart B—Taxable Year for Which Items of Gross Income Included (§§ 451-460)	Subtitle A—CHAPTER 1—Subchapter E—PART II—Subpart D—Inventories (§§ 471-475)	0.036
§6038D	Information with respect to foreign financial assets	Subtitle F—CHAPTER 61—Subchapter A—PART III—Subpart A—Information Concerning Persons Subject to Special Provisions (§§ 6031-6040)	Subtitle F—CHAPTER 61—Subchapter A—PART III—Subpart B—Information Concerning Transactions With Other Persons (§§ 6041-6050Y)	0.034
§25A	American Opportunity and Lifetime Learning credits	Subtitle A—CHAPTER 1—Subchapter A—PART IV—Subpart A—Nonrefundable Personal Credits (§§ 21-26)	Subtitle A—CHAPTER 1—Subchapter A—PART IV—Subpart C—Refundable Credits (§§ 31-37)	0.028
§451	General rule for taxable year of inclusion	Subtitle A—CHAPTER 1—Subchapter E—PART II—Subpart B—Taxable Year for Which Items of Gross Income Included (§§ 451-460)	Subtitle A—CHAPTER 1—Subchapter E—PART II—Subpart A—Methods of Accounting in General (§§ 446-448)	0.027
§305	Distributions of stock and stock rights	Subtitle A—CHAPTER 1—Subchapter C—PART I—Subpart A—Effects on Recipients (§§ 301-307)	Subtitle A—CHAPTER 1—Subchapter C—PART I—Subpart C—Definitions; Constructive Ownership of Stock (§§ 316-318)	0.025

Section	Title	Current Subpart	Better Subpart	Δ
§722	Basis of contributing partner's interest	Subtitle A—CHAPTER 1—Subchapter K—PART II—Subpart A—Contributions to a Partnership (§§ 721-724)	Subtitle A—CHAPTER 1—Subchapter K—PART II—Subpart B—Distributions by a Partnership (§§ 731-737)	0.021
§6012	Persons required to make returns of income	Subtitle F—CHAPTER 61—Subchapter A—PART II—Subpart B—Income Tax Returns (§§ 6012-6017)	Subtitle F—CHAPTER 61—Subchapter A—PART III—Subpart A—Information Concerning Persons Subject to Special Provisions (§§ 6031-6040)	0.020
§460	Special rules for long-term contracts	Subtitle A—CHAPTER 1—Subchapter E—PART II—Subpart B—Taxable Year for Which Items of Gross Income Included (§§ 451-460)	Subtitle A—CHAPTER 1—Subchapter E—PART II—Subpart A—Methods of Accounting in General (§§ 446-448)	0.019
§808	Policyholder dividends deduction	Subtitle A—CHAPTER 1—Subchapter L—PART I—Subpart C—Life Insurance Deductions (§§ 804-808)	Subtitle A—CHAPTER 1—Subchapter L—PART I—Subpart E—Definitions and Special Rules (§§ 816-818)	0.019
§736	Payments to a retiring partner or a deceased partner's successor in interest	Subtitle A—CHAPTER 1—Subchapter K—PART II—Subpart B—Distributions by a Partnership (§§ 731-737)	Subtitle A—CHAPTER 1—Subchapter K—PART II—Subpart C—Transfers of Interests in a Partnership (§§ 741-743)	0.015
§665	Definitions applicable to subpart D	Subtitle A—CHAPTER 1—Subchapter J—PART I—Subpart D—Treatment of Excess Distributions by Trusts (§§ 665-668)	Subtitle A—CHAPTER 1—Subchapter J—PART I—Subpart C—Estates and Trusts Which May Accumulate Income or Which Distribute Corpus (§§ 661-664)	0.013
§454	Obligations issued at discount	Subtitle A—CHAPTER 1—Subchapter E—PART II—Subpart B—Taxable Year for Which Items of Gross Income Included (§§ 451-460)	Subtitle A—CHAPTER 1—Subchapter J—PART I—Subpart D—Treatment of Excess Distributions by Trusts (§§ 665-668)	0.013
§433	Minimum funding standards for CSEC plans	Subtitle A—CHAPTER 1—Subchapter D—PART III—Subpart A—Minimum Funding Standards for Pension Plans (§§ 430-433)	Subtitle A—CHAPTER 1—Subchapter E—PART II—Subpart B—Taxable Year for Which Items of Gross Income Included (§§ 451-460)	0.011

Appendix – Methodology

I built a corpus of tax law text from two sources. The first source is Harvard Law Library’s Caselaw Access Project², which contains 1,762,832 unique Federal cases. Using heuristics, I identified 46,667 that were tax-law cases, and I further restricted them to cases published after 1954, when Congress last renumbered the Internal Revenue Code (IRC). The second source was scraping the I.R.S. and Tax Court websites to get Private Letter Rulings (“PLRs”) and Tax Court Memorandum Decisions and Summary Decisions.³ (All these documents were published well after 1954.)

I preprocessed this corpus in a tax-law specific manner. My code identified all tax-law authorities and turned them into a single token. Thus, “Rev. Rul. 84-15” became `revrul_84_15`. Most importantly for this document, all IRC and Treasury Regulation sections had their subsections stripped and became a single token with a clear format. Thus, “I.R.C. § 351(b)(2)” became `sec_351`. I also built a list of multi-word tax law “terms of art” (e.g. “gross estate”) and turned them into single tokens (e.g. `gross_estate`). This preprocessing reduced the number of tokens

from 226 million to 188 million, as many tokens were joined together.

I then ran the `word2vec` algorithm developed by Mikolov et al.⁴ on this 188 million word corpus to create 500-dimensional vectors for every word. I used the following settings and parameters: skip-gram with negative sampling; words with a frequency of less than 10 were discarded; I ran 5 iterations through the data; 15 negative samples were used per focus word; words with a unigram probability above 10^{-3} were probabilistically discarded; only static windows were used.

As a result, every word that appears at least 10 times in the corpus has a 500-dimensional vector that “embeds” its meaning. For example, `sec_351` has 500 decimal values associated with it, with the first four being -0.325290, 0.580739, 0.020277, and 0.194372. There are 115,429 words that appear at least 10 times in the corpus, and their text and 500-dimensional vectors are available for download.⁵

If you take the “vector cosine” of the vectors of two words, then you get a number between -1.0 and 1.0 that indicates how similar the two words’ meanings are. A higher cosine indicates closer similarity in

meaning. For example, the cosine of `sec_351` and `sec_721` is 0.532 whereas the cosine of the words `sec_351` and `sec_165` is 0.228, indicating that `sec_351` is much closer in meaning to `sec_721` than to `sec_165`.

The subdivisions in the Internal Revenue Code were extracted from the official version in the XML file format, downloaded from the House of Representatives website.⁶ Sections were only considered for being moved if they are listed as currently in-force (i.e. not repealed) and if they appeared over 30 times in the corpus. If a subdivision’s sections were mentioned a total of less than 100 times in the corpus, I did not consider moving sections into or out of that subdivision. Subdivisions below this threshold lack sufficient data to make suggestions with sufficient confidence.

The code for evaluating which sections should be moved from one subdivision to another is available as open source on GitHub.⁷

Empirically, many subdivisions’ sections’ vectors are clustered together, but not in spherical clusters. Rather, subdivisions are often elongated ovals, “kidney beans” or other shapes. Thus, the

² Caselaw Access Project. (2018). Retrieved 2019, from <http://case.law>.

³ These PLRs and Tax Court cases, in preprocessed form, are available at the file `TaxCourtPLRCorpus.zip` at <https://doi.org/10.7281/T1/N1X6I4>.

⁴ Mikolov, T., Chen, K., Corrado, G. S., and Dean, J., *Efficient estimation of word representations in vector space*, ICLR (2013).

⁵ File `TaxVectors.zip` at <https://doi.org/10.7281/T1/N1X6I4>.

⁶ <https://uscode.house.gov/download/download.shtml>

⁷ <https://github.com/BlairStanek/TaxVectorReorganization>

metric I used to measure closeness of a section s to a subdivision D is the average of the two sections in D (other than s) that are closest to s . Let d_1 be the section in $D-s$ that has the highest $\cos(s, d_1)$ and let d_2 be the section in $D-s$ that has the second-highest $\cos(s, d_2)$. Then the closeness of s to D is:

$$C(s, D) = \frac{\cos(s, d_1) + \cos(s, d_2)}{2}$$

Note that this metric ranges over $[-1, 1]$ and a higher value means s and D are closer. Using this metric, we iterate over all subdivisions twice.

In the first iteration, we identify the set X of all sections x where $D(x)$ is the subdivision where x is currently in the Tax Code, and where there exists another subdivision D_{new} such that:

$$C(x, D_{new}) - C(x, D(x)) \geq 0.01$$

In other words, X are the sections that are substantially closer to some other subdivision than the one they are currently in. X are the likely outliers.

In the second iteration, we identify the set Y of all sections y , where $D(y)$ is the subdivision where y is currently in the Tax Code, and where there exists another subdivision D_{new} such that:

$$C(y, D_{new} - X) - C(y, D(y)) \geq 0.01$$

The important distinction is that the outliers, X , found in the first iteration are removed

from the calculation of closeness to D_{new} . This prevents sections that are outliers from their own subdivision from incorrectly leading sections from other subdivisions being recommended to move into the outliers' subdivision.

The tables in this file above list Y , the sections that Congress should consider moving to a new subdivision. The column with the current subdivision corresponds to $D(y)$. The column with the better subdivision lists the subdivision D_{new} that maximizes $C(y, D_{new} - X) - C(y, D(y))$. The rightmost column in the tables, labeled Δ , equals the value $C(y, D_{new} - X) - C(y, D(y))$. The higher this value Δ , the stronger the indication that the section should be moved from the current subdivision to the better subdivision (D_{new}).