TITLE 26—INTERNAL REVENUE CODE

Act Aug. 16, 1954, ch. 736, 68A Stat. 3

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

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

TABLE I

1939 Code section number	1986 Code section number
1	Omitted
2	7806(a)
3, 4	Omitted
11	1
12(a), (b)(1), (2)	Omitted
12(b)(3), (c)	1
12(d)	2
12(e)	Omitted
12(f)	1
12(g), 13(a)	Omitted
13(b)	11
13(c)–(f), 14	Omitted
15(a), (b)	11
15(c)	1551
21	63
22(a)	61
22(b)(1)	101
22(b)(2)(A)	72
22(b)(2)(B)	72, 403
22(b)(2)(C)	72
22(b)(3)–(5)	102–104
22(b)(6)	107
22(b)(7)	894
22(b)(8)	115, 526, 892, 893, 911, 912, 933, 943
22(b)(9), (10)	108
22(b)(11)–(14)	109, 111–113
22(b)(15)	621
22(b)(16), (17)	114, 121
22(c)	471
22(d)(1)–(5)	472
22(d)(6)	1321, 6155(a)
22(e)	301(a)
22(f)	1001
22(g)	861, 862, 863, 864
22(h)	Chapter 1, Subchapter G, Part III
22(i)	Omitted
22(j)	76
22(k)	71
22(l)	691
22(m)	73, 6201(c)
22(n)	62
22(o)	75
23	161, 211
23(a)(1)(A), (B)	162
23(a)(1)(C)	263
23(a)(2)	212
23(b)	163, 265
23(c)(1)	164
23(c)(2)	Omitted
23(c)(3), (d)	164
23(e)–(i)	165
23(j)	1091
23(k)(1)	166, 593
23(k)(2)	165(g)(1), 166(e), 582
23(k)(3)	165(g)(2)
23(k)(4), (5)	166
23(k)(6)	166, 271
23(l)	167
23(m)	611
23(n)	167

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1939 Code section number	1986 Code section number
23(o)	170
23(p)	404
23(q)	170
23(r)	591
23(s)	172
23(t)	168, 169
23(u)	215
23(v)	171
23(w)	691
23(x)	213
23(y)	Omitted
23(z)	216
23(aa)(1)	141
23(aa)(2)	36
23(aa)(3)	144
23(aa)(4)	4, 142
23(aa)(5)–(7)	142–144
23(bb)	173
23(cc)	616
23(dd)	592
23(ee)	1202
23(ff)	615
24(a)	261
24(a)(1)	262
24(a)(2), (3)	263
24(a)(4), (5)	264, 265
24(a)(6)	264
24(a)(7)	266
24(b), (c)	267
24(d)	273
24(e)	1451
24(f)	268
25(a)	35
25(b)(1)	151
25(b)(2)	153
25(b)(3)	152
26	241
26(a)	242
26(b)(1)–(3)	243–245
26(b)	246
26(c)	545, 556
26(d)	535, 545, 601
26(e)	Omitted
26(f)	561, 562, 564
26(g)	565
26(h)	247
26(i)	922
27(a)	561
27(b)	535, 562
27(c)–(i)	562, 564
28	565
31	33
32	32
33	6401
34	Omitted
35	31
41	441, 446
42(a)	451
42(b)–(d)	454
43	461
44	453, 7101
45	482
46	442
47	443, 6011(a)
48	441, 7701
51	6001, 6011(a)
51(a)	6001, 6012(a), 6065(b)
51(b)	6012(b)(1), 6013(a), 6014(b)
51(c)	6012(b)
51(d)	Omitted. See 6064.
51(e)	6065(a)
51(f)	6014(a), (b), 6151(a), (b), 6155(a)
51(g)	6012(b), 6013(b), 6653(a), 6659
52	6012(a), (b), 6062
53	6072, 6081, 6091
54(a)–(b)	6001
54(c)–(e)	Omitted
54(f)	6033(a), 6065(b)
55	6103, 7213(a)
56(a)	6151(a)

TABLE I—CONTINUED

TABLE I—CONTINUED

1939 Code section number	1986 Code section number
56(b)	6152, 6601(c)(2)
56(c)	6161(a), 6162(a), 6165, 7101
56(d)–(f)	Omitted
56(g)	6313
56(h)	Omitted
56(i)	6151(b)
56(j), 57	Omitted
58	6012(b), 6015, 6064, 6065, 6073(a), (c), 6081(a), 6091(b), 6103, 6161(a)
59(a)–(c)	6153
59(d)	6201(b), 6315, 6601(g)
60	6015(g), 6073(b), (d), (e), 6091(b), 6153(b), (d), (e)
61	Omitted
62	7805
63	6108
64	7701
101(1)–(11), (13)–(19)	501
101(12)	521, 522
101	502
102(a)	531, 532
102(b), (c)	533
102(d), (e)	535, 541
102(f)	536
103	891
104(a)	581
104(b)	11
105	632
106	1347
107(a), (b)	1301, 1302
107(c)	1304(a)
107(d)	1303
107(e)	1304(b)
108	21
109	921
110	594
111	1001
112(a)	1002
112(b)(1)	1031
112(b)(2)	1036
112(b)(3)	354, 355
112(b)(4)	361
112(b)(5)	351
112(b)(6)	332
112(b)(6)(D)	7101
112(b)(7)	333
112(b)(8)	1081
112(b)(9)	373
112(b)(10)	371
112(b)(11)	355
112(c)	351, 356, 371, 1031
112(d)	361, 371
112(e)	351, 356, 361, 371, 1031
112(f)	1033
112(g), (h)	368
112(i)	367
112(j)	Omitted
112(k)	357, 371
112(l)	371
112(m)	1071
112(n)	1034
113(a)	1012
113(a)(1)	1013
113(a)(2)–(4)	1015
113(a)(5)	1014
113(a)(6)	358, 1031
113(a)(7), (8)	362
113(a)(9)	1033
113(a)(10)	1091
113(a)(11), (12)	1051, 1052
113(a)(13)	723, 732
113(a)(14)	1053
113(a)(15)	334
113(a)(16)	1052
113(a)(17)	1082
113(a)(18)	334
113(a)(19)	307
113(a)(20), (21)	373
113(a)(22)	372
113(a)(23)	358
113(b)	1011
113(b)(1), (2)	1016
113(b)(3), (4)	1017, 1018
113(c), (d)	1019, 1020
113(e)	1022
114(a)	167(f)
114(b)(1)	612
114(b)(2)	Omitted
114(b)(3)	613(b)(3)
114(b)(4)	613(b)(4)
115(a)	301, 316
115(b)	301, 316
115(c)	302, 312, 331, 342
115(d), (e)	301
115(f)	305
115(g)(1)	302
115(g)(2)	304
115(g)(3)	303
115(h)	312

1939 Code section number	1986 Code section number
115(i)	302, 346
115(j)	301
115(k)	Omitted
115(l), (m)	312
116(a)	911
116(b)	Omitted
116(c)	892
116(d), (e)	115
116(f)	943
116(g)	526
116(h)	893
116(i)	121(a)(17)
116(j), (k)	912
116(l)	933
117(a)	1221, 1222
117(b)	1202
117(c)	1201
117(d)	1211
117(e)(1)	1212
117(e)(2)	Omitted
117(f)	1232
117(g)(1), (2)	1233, 1234
117(g)(3)	1238
117(h)	1223
117(i)	582
117(j)	1231
117(k)	631
117(l)	1233
117(m)	341
117(n)	1236
117(o), (p)	1239, 1240
118	1091
119(a), (b)	861
119(c), (d)	862
119(e)	861, 862, 863
119(f)	864
120	170
121	583
122	172
123	77
124	Omitted
124A, 124B	168, 169
125	171
126	691
127(a), (b)	Omitted
127(c)(1)–(5)	1331–1335
127(d)	1336
127(e), (f)	1337
128	1346
129, 130	269, 270
130A	421
131(a)	901
131(b)	904
131(c)	905, 6155(a), 7101
131(d), (e)	905
131(f)	902
131(g)	901(c)
131(h)	903
131(i)	905
141	1501–1505, 6071, 6081(a), 6091(b)(2), 6503(a)(2)
142	6012(a), (b), 6065(a)
143(a)	1451
143(b)	1441
143(c)	1461, 6011(a), 6072(a), 6091(b), 6151(a)
143(d), (e)	1462, 1463
143(f)	1464, 6414
143(g)	1461
143(h)	1443, 6151
144	1442, 6151(a)
145	7201, 7202, 7203, 7343
146	443, 6155(a), 6601(a), 6658, 6851, 7101
147	6041(b), (c), 6071, 6081(a), 6091(a)
148	6042, 6043, 6044, 6065(a), 6071, 6081(a), 6091(a)
149	6045, 6065(a), 6071, 6081(a), 6091(a)
150	6071, 6081(a), 6091(a), 7001(a), 7231
151	Omitted
153(a)	6033(b), 6071, 6081(a), 6091(a)
153(b)	6034, 6071, 6081(b), 6091(a)
153(c)	6104
153(d)	7201, 7203
154	692
161	641
162(a)	642(c)
162(b)	651, 652, 661, 662
162(c)	661
162(d)	643, 663
162(e), (f)	642
162(g)	681
163(a)(1), (2), (b)	642
163(c)	642(a)(1)
164	652, 662
165(a)	401, 501(a)
165(b)–(d)	402
166, 167	676, 677
168	642
169(a)–(c)	584, 6065

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1939 Code section number	1986 Code section number
169(d)(1)–(4), (e)	584
169(f)	6032, 6065(a)
169(g)	584
170	584, 642
171	682
172	642
181, 182	701, 702
183(a), (b)	702, 703
183(c)	702
183(d)	703(a)
184, 186	702
187	6031, 6063, 6065(a)
188	706
189	702, 703
190	Omitted
191	704
201(a)(1)	802
201(a)(2), (3)	807
201(b)	801
201(c)(1)–(7)	803(a)–(g)
201(d)–(f)	803(h)–(j)
201(g), 202(a)	Omitted
202(b)	804(a)
202(c)	806
203	Omitted
203A	805
204(a)(1)	831(a)
204(a)(2)	831(b), 832
204(a)(3)	831(b)
204(b)(1)	832(b)(1)
204(b)(2)	832(a)
204(b)(3)–(7)	832(b)(2)–(6)
204(c)–(e)	832(c)–(e)
204(f)	832(c)(12)
205, 206	841, 842
207(a)(1), (2)	821(a)
207(a)(3), (4)	821(b), (c)
207(a)(5)	822(e)
207(a)(6)	821(d)
207(b)(1)	822(a), (b)
207(b)(2), (3)	823(1), (2)
207(b)(4)	822(a)
207(b)(4)(A)–(F)	822(c)
207(c), (d)	822(d)(1), (2)
207(e)	822(e)
207(f)	822(d)(3)
207(g), 208	Omitted
211, 212	871, 872
213(a)–(c)	873
213(d)	142(b)(1)
214	873
215	874, 6011(a), 6065(b)
216	874
217	6011(a), 6012(a), 6072(c)
218(a)	6151(a)
219	875
220	876
221	877
231(a)	881
231(b), (c)	882(a), (b)
231(d)	883
232(a), (b)	882
233	882, 6065(a)
234	882
235(a)	882, 6011(a), 6072(c)
235(b)	6012(a)
236(a)	6151(a)
236(b)	884(1)
237	884(3)
238	884(4)
251	931, 6011(a)
252	932
261	11
262	941
263	942
265	943
271	6211, 6653(c)(1)
272(a)	6212(a), (b)(2), 6213(a)
272(b)	6155(a), 6215(a)
272(c)	6155(a), 6213(c)
272(d)	6213(d)
272(e)	6214(a)
272(f)	6212(c), 6213(b)(1)
272(g), (h)	6214(b), (c)
272(i)	6152(c), 6601(c)(2)
272(j)	6161(b), 6165, 7101
272(k)	6212(b)
273(a)–(i), (k)	6155, 6861, 6863(a), (b), 7101
273(j)	6404(b)
274	6036, 6155(a), 6161(c), 6503(b), 6871, 6872, 6873
275	6501
276	6501(c), 6502(a)
277	6503(a)
291	6651(a), 6659
292	6155(a), 6601
293	6653(a), (b), 6659
294	6601, 6651(c), 6654(a)
295–298	6601
299	6658

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1939 Code section number	1986 Code section number
311, 312	6901, 6903
313	Omitted
321	6403
322(a)(1)–(3)	6401, 6402
322(a)(4)	31
322(b)(1)–(3)	6511
322(b)(4)	6151(c), 6513(a), 6611(d)
322(b)(5), (6)	6511(d)
322(c)	6512(a)
322(d)	6512(b)
322(e)	6151(c), 6513(b), 6611(d)
322(f)	Omitted
322(g)	6511(d)
331–334	552–555
335, 336(a)–(c)	556
336(d)	557
337	551
338	6035(a)
339	6035(b)
340	7201, 7203
361	851
362	852, 855
371–373	1081–1083
391–393, 394(a)–(c)	Omitted
394(d)	312
394(e), (f), 395, 396	Omitted
400	3
401, 402	4
403	36
404	4
421(a), (b)	501, 511
421(c), (d)	512
422(a)	512
422(b), 423, 424	513, 514, 515
480, 481	1401, 1402
482	1403, 6017
500–503	541–544
504(a), (b)	545
504(c)	562, 563
504(d)	Omitted
504(e)	545
505(a)–(c)	545
505(d)	Omitted
505(e)	546
506(a)–(h)	547
506(i), (j), 507(a)	Omitted
507(b)	543
508	Omitted
509	531
510	Chapter 1, Subchapter G, Part III
511	6103, 7213(a)
650, 651	1471
722(g)	6105
800	2001, 2101
801, 802	Omitted
810	2001(a), 2011(a), (b)
811	2031(a)
811(a), (b)	2033, 2034
811(c)	2035, 2036, 2037
811(d)(1)	2038(a)(1)
811(d)(2)	2038(a)(2)
811(d)(3)	2038(b)
811(d)(4)	Omitted
811(e)–(g)	2040–2042
811(h)	2044
811(i)	2043(a)
811(j)	2032
811(k), (l)	2031(b), 2035
811(m)	Omitted
812	2051
812(a)	Omitted
812(b)	2043(b), 2053, 2054
812(c)	2013
812(d), (e)	Omitted. See 2055, 2056.
813(a)(1)	Omitted
813(a)(2)	2012
813(b)	2011
813(c)	2014
820	6036, 6091(a)
821(a)	6018, 6065(a)
821(b)	6071, 6075(a), 6081(a)
821(c)	6091(b)
821(d)	6001
821(e)	Omitted
822(a)(1)	6151(a)
822(a)(2)	6161(a)(2), 6165, 6503(d), 7101
822(b)	2002
823	6314(b)
824	Omitted
825	2204
826(a)	7404
826(b)–(d)	2205–2207
827(a)	6324(a)(1), 6325(a)(1)
827(b), (c)	6324(a)(2), (3)
828, 840, 841	Omitted
850	2202
851	Omitted
860	2101
861	2102, 2103, 2106

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1939 Code section number	1986 Code section number
862, 863	2104, 2105
864(a)	6018, 6065(a)
864(b)	6071, 6075(a), 6081(a)
864(c)	6091(b)
865	Omitted
870	6211(a), 6653(c)(1)
871(a)	6212(a), 6213(a)
871(b)	6155(a), 6215(a)
871(c)	6155(a), 6213(c)
871(d), (e)	6213(d), 6214(a)
871(f)	6212(c), 6213(b)
871(g)	6214(c)
871(h)	6161(b)(2), 6165, 6503(d), 7101
871(i)	6155(a), 6653(b), 6659(a)
872(a)	6155(a), 6861(a)
872(b)–(e)	6861(b)–(e)
872(f)	6863(a), (b)(2), 7101
872(g)	6155(a), 6863(b)(1)
872(h)	6863(a), (b)(2)
872(i)	6155(a), 6861(f)
872(j)	6861(g)
873	6404(b)
874(a)	6501(a)
874(b)(1)	6501(c)(1), (3)
874(b)(2)	6502(a)
874(b)(3)	2016, 6071, 6081, 6091, 6155
875	6503(a)(1)
876	Omitted
890	6601(a), (b), (f)(1)
891	6155(a), 6601(a), (d), (f)(1)
892	6601(a), (c)(3)
893	6601(a), (c), (f)
894(a)	6651(a), 6653(a)
894(b)	7201, 7202, 7203, 7207, 7269, 7343
900(a)	6901(a), (b)
900(b), (c)	6901(c), (f)
900(d)	6904, 7421(b)
900(e)	6901(h)
901(a), (b)	6903(a)
901(c)	6903(b)
901(d)	6212(b)
910, 911, 912	6511, 6512(a), (b)
913, 920, 921	Omitted
925	6163(a), 6601(a), (b)
926	6163(a), 7101
927	2015
930(a)	2203
930(b)–(d), 931	Omitted
935	2001, 2052, 2101
936(a)	Omitted
936(b), (c)	2012, 2014
937	6018(a), 7203
938	6103
939	2201
1000(a)	2501
1000(b)	2511(a)
1000(c)	2514
1000(d), (e)	Omitted
1000(f)	2513
1000(g)	Omitted
1001(a), (b)	2502(a), (c)
1001(c)	Omitted
1002	2512(b)
1003	2503
1004(a)(1)–(3)	2521–2523
1004(b), (c)	2522, 2524
1005	2512(a)
1006(a)	6019(a), 6065(a)
1006(b)	6075(b), 6091(b)(1)
1007	6001
1008(a)	2502(d), 6151(a)
1008(b)	6161(a)(1)
1008(c)	Omitted
1008(d)	6313
1008(e)	6314(a)
1009	6324(b), 6325(a)(1)
1010	Omitted
1011	6211(a), 6653(c)(1)
1012(a)	6212(a), 6213(a)
1012(b)	6155(a), 6215(a)
1012(c)	6155(a), 6213(c)
1012(d)	6213(d)
1012(e)	6214(a)
1012(f)	6212(c), 6213(b)
1012(g), (h)	6214(b), (c)
1012(i)	6161(b)(1), 6165, 7101
1012(j)	6212(b)
1013(a)	6155(a), 6861(a)
1013(b)–(e)	6861(b)–(e)
1013(f)	6863(a), (b)(2), 7101
1013(g)	6155(a), 6863(b)(1)
1013(h)	6863(a), (b)(2)
1013(i)	6155(a), 6861(f)
1013(j)	6861(g)
1014	6404(b)
1015(a)	6871
1015(b)	6155(a), 6161(c), 6503(b), 6873(a)
1016	6501, 6502(a)
1017	6503(a)(1)
1018	Omitted

1939 Code section number	1986 Code section number
1019	6653, 6659(b)
1020	6601(a), (f)(1)
1021	6155(a), 6601(a), (d), (f)(1)
1022	6601(a), (c)(3)
1023	6601(a), (c)(1), (f)(1)
1024(a)	7201, 7203
1024(b)	7201
1025(a)	6901(a), (b)
1025(b)–(d)	6901(c), (e), (f)
1025(e)	6904, 7421(b)
1025(f)	6901(h)
1025(g)	6901(g)
1026(a)	6903(a)
1026(b)	6903
1026(c)	6903(b)
1027(a)	6402(a)
1027(b)	6511(a), (b)
1027(c), (d)	6512(a), (b)
1028	Omitted
1029	7805(a)
1030(a)	2502(b)
1030(b)	2511(b)
1031	6103
1100, 1101	7441, 7442
1102(a)–(g)	7443(a)–(g)
1103(a)–(d)	7444(a)–(d)
1104–1106	7445–7447
1110, 111	7451, 7453
1112, 1113	7454(a), 7455
1114(a), (b)	7456(a), (c)
1115(a), (b)	7457(a), (b)
1116	7458
1117(a)–(f)	7459(a)–(f)
1117(g)	6155(a), 6659, 6673
1117(h)	Omitted
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1401(c)	6205(a), 6413(a)(1)
1401(d)(1), (2)	Omitted
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1604(c)	6106
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1605(c)	6152(a)(3), (b), 6155(a), 6601(c)(2)
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1605(e)	6313
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1607(k)	7701(a)(1)
1607(l)–(o)	3306(k)–(n)
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1609	7805(a), (c)
1610	Omitted
1611	3308
1621	3401
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1622(c)(1)(B), (2)–(5)	3402(c)
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1622(e)	3502(b)
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1625(c)	6081(a)
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1627	Omitted
1631	6651(a)
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1635(d)	6502(a)
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1635(f), (g)	Omitted
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1636(a)(2)	6511(b)(2)
1636(b)	Omitted
1636(c)	6513(c)
1636(d), (e)	Omitted
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1656(a), (b), (c)	5063(a), (b), (c)
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1818(a)	6803(b)(1), 7101
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2656(g)	7272
2656(h)	7267(d)
2656(i)	7267(c)
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2815(b)(1)(B)	5177(b)(2) (Rev. See 5173(b)(1)(B))
2815(b)(1)(C)	5177(b)(3) (Rev. See 5173(b)(1)(C))
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2828(a)	5196(c) (Rev. See 5203(c), 5283 (Rev. See 5203(c), (d), 5615 (Rev. See 5203(c), (e), 5687)
2829(a)	5552 (See 5503, 5505(e))
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2837	Omitted
2838	5192(c) (Rev. See 5202(a), (b)), 5612 (Rev. See 5687)
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2842	5611 (Rev. See 5603)
2843	5610 (Rev. See 5603)
2844(a)	5197(b) (Rev. See 5207(c))
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2848	Omitted
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2870	5195(b) (Rev. See 5201(c)), 5614 (Rev. See 5687, 7301)
2871	5214(a) (Rev. See 5301(a)), 5641 (Rev. See 5606, 5613, 7301, 7302, 7321–7323)
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2873	5231 (Rev. See 5171(a), 5172, 5173(a), 5178(a)(1)(A), (B), (3)(A), (B)), 5241(a) (Rev. See 5201(a), 5202(a), (c))
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2877(a)	5192(d) (Rev. See 7803; T. 5 §301)
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2883(f)	5194(g) (Rev. See 5201(a), 5204(a), 5212)
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3030(a)(1)	5001(a)(5), (9) (Rev. See 5001(a)(4), (8)), 5041(a), 5041(b), 5042(a)(2), 5362, 5368(b)
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3072	5647 (Rev. See 5273(b)(1), (2), (d), 5601(a)(12), 5607, 5615(6))
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3102	5303 (Rev. See 5171(a), (b)(1), 5172, 5173(a), (c), 5178(a)(5), 5241, 5242, 5273(b)(1), (2), (d))
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3403	4061, 4062, 4063
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3461	6011(a), 6065(a), 6071, 6081, 6091(b), 6151(a)
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3601(b)	7342
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3611(a)(2)	6020(a), 6065(a)
3611(b)	6071
3611(c)	6065(a), 6071, 6091(a), (b)(1), (2)
3612(a), (c)	6020(b)
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3615	7605(a)
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3632(a)	7622(a)
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3632(b)	7622(b)
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3633(a)	7604(a)
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3640	6201(a)
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3654	Omitted
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3660(a)	6155(a), 6862
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3690	6331(a), (b)
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3693(a)–(c)	6335(a), (b), (d)
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3702(c)	6337(c)
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3703(b)	6338(a)
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3704(b)	6338(b)
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3705	Omitted
3706(a), (b)	6340(a)
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3707	Omitted
3710(a), (b)	6332(a), (b)
3710(c)	6332(c), 7343
3711	6333
3712	6335(c), 6342(b)
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3714(b)	6502(b)
3715	6331(c)
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3717	Omitted
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3723(a)–(c)	7323(a)–(c)
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3771(c)	6611(c)
3771(d)	Omitted
3771(e)	6611(f)
3771(f), (g)	Omitted
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3772(b)	7422(b)
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3778	Omitted
3779(a)	6091(a), 6164(a)
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3779(c)–(g)	6164(c)–(g)
3779(h)	6155(a), 6164(h)
3779(i)	6601(a), (e), (f)(1)
3780(a)	6065(a), (b), 6071, 6091(a), 6411(a)
3780(b)	6411(b)
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3791(a)	6071, 6081(a), 6091(a), (b)(1), (2), 7805(a)
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3804(b), (c)	Omitted
3804(d)	7508(b)
3804(e)	Omitted
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3809(a)	7206(1)
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3811	7651
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3901(b)	7803(b)(2)
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3943	7101, 7803(c)
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1505	141(h), (i)
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2037	811(c)(1)(C), (c)(2), (3)
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2511	1000(b), 1030(b)
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2514	1000(c); 452(b)(2) R.A. 1942; 2, P.L. 635 (80th Cong.)
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4083	3412(a)
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4173	3406(a)(4)
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5123	3250(e)(4); 3251(c); 3255(a), (b), (c)
5124	3252(a), (b), (c)
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5373	3031, 3032, 3033, 3036, 3037(a)
5381	3036, 3044(a), 3045
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5628	2801(f)
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5639	2806(d)
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5703	2001, 2002(b), (c), 2194, 3310(f)(2)
5704	2040, 2101, 2111(f); 2130(d); 2135(a)(1), (2), (3); 2197(b); 2130(d)
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5722	2019, 2038, 2039(b), 2194
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5752	2103(e), 2112(e)
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5762	2130(a), (b), (c); 2151(a), (c); 2155(a), 2156, 2160(a)–(e), (g), (i); 2161(a), (c), (e)–(g); 2162(a)(2), (4), (b); 2170(a)(2), (4), (b); 2171(a), (b)(2); 2172, 2173(a), 2174, 2176(a)(2), (3); 2180(a), (d)–(f)
5763	2155(b), 2160(h), 2161(b), (h), (i)(1), (j)(1), (l)(1), (m)(2); 2170(b), 2171(a), 2175, 2180(b), (g)(1), (h), (i), (k), (l)(1), (2)
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6012(a)	51(a), 52(a), 142(a)(2), (3), (4); 217(b), 235(b)
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6012(b)(2)	51(c), 58(f), 142(a)
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6012(b)(4)	142(a)
6012(b)(5)	142(b)
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6013(b)	51(g)(1)–(5)
6014(a)	51(f)(1), (2), (4)
6014(b)	51(b)(1), 51(f)(3)
6015(a)	58(a)
6015(b)	58(c)
6015(c)	58(b)
6015(d)	58(b)
6015(e)	58(d)(2)
6015(f)	58(d)(3)
6015(g)	60(b)
6015(h)	58(a)
6016	
6017	482(a)
6018(a)	821(a)(1), 864(a)(1), 937
6018(b)	821(a)(2), 864(a)(2)
6019(a)	1006(a)
6019(b)	
6020(a)	3611(a)(2)
6020(b)	3612(a), (c)
6020(c)	
6021	3613
6031	187
6032	169(f)
6033(a)	54(f)
6033(b)	153(a)
6033(c)	
6034(a)	153(b)
6034(b)	153(b)
6035(a)	338
6035(b)	339
6036	274(a), 820
6037	
6041(a)	147(b)(2)
6041(b)	147(b)(1)
6041(c)	147(c)
6041(d)	
6042	148(a), (b), (c)
6043	148(d), (e)
6044(a)	148(f)
6044(b)	148(f)
6044(c)	148(f)
6045	149
6046(a)	3604(a)
6046(b)	3604(b)
6046(c)	3604(b)
6046(d)	
6051(a)	1403, 1633(a), (b)
6051(b)	1633(a)
6051(c)	1633(b)
6051(d)	1633(b)
6061	3809(b)
6062	52(a)
6063	187
6064	58(g), 3809(b)
6065(a)	142(a), (b), 148(a), (d), (e); 149, 169(f), 187, 233, 821(a), 864(a), 1006(a), 1604(a), 1716(a), 1852(a), 1902(a)(1), 2403(a), 2471, 2555(a), (c); 2701, 3233(a), 3272(a), 3330, 3448(a), 3461, 3467(b), 3469(d), 3475(c), 3604(b), 3611(a), (c), 3779(b), 3780(a), 3809(c)
6065(b)	51(a), 54(f), 58(b), 215(a), 3780(a)

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1986 Code section number	1939 Code section number
6071	141(b), 147(a), 148(a), (b), (c), (e); 149, 150, 153(a), (b), 821(b), 864(b), 874(b)(3), 1253(a), 1420(c), 1530(b), 1604(a), 1716(b), 1852(a), 1902(a)(1), 2403(a), 2451(a), 2471, 2555(b), (c), 2701, 2734(e), 3233(a), 3272(a), 3310(a), (f)(1); 3448(a), 3461, 3467(b), 3469(d), 3475(c), 3491(a), 3604(a), 3611(b), (c); 3779(b), 3780(a), 3791(a)
6072(a)	53(a)(1), 143(c)
6072(b)	53(a)
6072(c)	217(a), 235(a)
6072(d)	
6072(e)	3805
6073(a)	58(d)(1)
6073(b)	60(a)
6073(c)	58(d)(2)
6073(d)	60(b)
6073(e)	60(c)
6074(a)	
6074(b)	
6074(c)	
6075(a)	821(b), 864(b)
6075(b)	1006(b)
6081(a)	53(a)(2), 58(e), 141(b), 147(a), 148(a), (b), (c), (e); 149, 150, 153(a), (b); 821(b), 864(b), 874(b)(3), 1253(a), 1420(c), 1530(b), 1604(b), 1625(c), 1633(c), 1716(b), 2403(a), 2451(a), 2471, 2555(c)(1), 2701, 3233(a), 3272(a), 3310(f)(1), 3448(a), 3461, 3467(b), 3469(e), 3475(d), 3611(a)(1), 3634, 3779(b), 3791(a)
6081(b)	
6081(c)	
6091(a)	147(a), 148(b), (c), (d), 149, 150, 153(a), (b), 820, 874(b)(3), 1253(a), 1420(c), 1530(b), 2555(c)(1), 2734(e), 3233(a), 3604(a), 3611(a)(1), (c); 3779(a), 3780(a), 3791(a)
6091(b)(1)	53(b)(1), 58(d)(2), 60(b), 143(c), 821(c), 864(c), 1006(b), 1604(a), 1716(c), 1852(b), 1902(a)(2), 2403(a), 2451(a), 2471, 2701, 3272(a), 3291(a), 3448(a), 3461, 3467(b), 3469(d), 3475(c), 3491(c), 3611(a)(1), (c); 3791(a)
6091(b)(2)	53(b)(2), 141(b), 143(c), 1604(a), 1716(c), 1852(b), 1902(a)(2), 2403(a), 2451(a), 2471, 2701, 3272(a), 3291(a), 3448(a), 3461, 3467(b), 3469(d), 3475(c), 3491(c), 3611(a)(1), (c); 3791(a)
6091(b)(3)	821(c), 864(c)
6091(b)(4)	
6101	3630
6102	
6103(a)	55(a)
6103(b)	55(b)
6103(c)	55(c)
6103(d)	55(d)
6103(e)	58(h)
6103(f)	55(e)
6104	153(c)
6105	722(g)
6106	1604(c)
6107	3275, 3292
6108	63
6109	
6151(a)	56(a), 143(c), (h); 144, 218(a), 236(a), 822(a)(1), 1008(a), 1253(a), 1530(b), 1715(b), (c); 1853(a), (b); 1902(a)(3), (b); 2403(b), 2451(a), (b); 2472, 2702(a), 3220, 3230, 3271(b), 3272(a), 3448(a), (b); 3461, 3467(b), 3469(b), 3470, 3475(c), 3491(a), (c)
6151(b)	51(f)(2), 56(i)
6151(c)	322(b)(4), (e)
6152(a)(1)	56(b)(2)(A)
6152(a)(1)(A)	56(b)(2)(A)
6152(a)(1)(B)	56(b)(2)(B)
6152(a)(2)	56(b)(1)
6152(a)(3)	1605(c)
6152(b)(1)	56(b)(3)(A), 1605(c)
6152(b)(2)	56(b)(3)(B)
6152(c)	272(i)
6152(d)	56(b)(4)
6153(a)	59(a)
6153(b)	60(a)
6153(c)	59(b)
6153(d)	60(b)
6153(e)	60(c)
6153(f)	59(c)
6154	

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1986 Code section number	1939 Code section number
6155(a)	22(d)(6)(F), 51(f)(2), 131(c), 146(a), 272(b), (c); 273(a), (g), (i); 274(b), 292(a), 871(b), (c), (i); 872(a), (g), (i); 874(b)(3), 891, 1012(b), (c); 1013(a), (g), (i); 1015(b), 1021, 1117(g), 1605(c), 3310(d), 3311, 3660(a), 3779(h)
6155(b)	
6156	
6161(a)(1)	56(c), 58(e), 1008(b), 1605(d), 3467(b), 3469(e), 3475(d)
6161(a)(2)	822(a)(2)
6161(b)(1)	272(j), 1012(i)
6161(b)(2)	871(h)
6161(c)	274(b), 1015(b)
6161(d)	
6162(a)	56(c)(2)
6162(b)	
6163(a)	925, 926
6163(b)	
6164(a)	3779(a)
6164(b)	3779(b)
6164(c)	3779(c)
6164(d)	3779(d)
6164(e)	3779(e)
6164(f)	3779(f)
6164(g)	3779(g)
6164(h)	3779(h)
6164(i)	3781
6165	56(c)(2), 272(j), 822(a)(2), 871(h), 1012(i)
6201(a)	3640, 3647
6201(a)(1)	3612(f)
6201(a)(2)(A)	1809(b)(2), 2351(c)(2), 2651(c)(2), 3311
6201(a)(2)(B)	
6201(a)(3)	
6201(b)	59(d)
6201(c)	22(m)(4)
6201(d)	
6202	3644
6203	3641
6204	3642
6205(a)(1)	1401(c), 1411, 1501(c), 1521
6205(a)(2)	1411
6205(b)	1421, 1502, 1522
6206	
6211(a)	271(a), 870, 1011
6211(b)(1)	271(b)(1)
6211(b)(2)	271(b)(2)
6211(b)(3)	271(b)(3)
6212(a)	272(a), 871(a), 1012(a)
6212(b)(1)	272(k), 1012(j)
6212(b)(2)	272(a)
6212(b)(3)	901(d)
6212(c)(1)	272(f), 871(f), 1012(f)
6212(c)(2)	
6213(a)	272(a), 871(a), 1012(a)
6213(b)(1)	272(f), 871(f), 1012(f)
6213(b)(2)	3780(c)
6213(b)(3)	
6213(c)	272(c), 871(c), 1012(c)
6213(d)	272(d), 871(d), 1012(d)
6213(e)	
6214(a)	272(e), 871(e), 1012(e)
6214(b)	272(g), 1012(g)
6214(c)	272(h), 871(g), 1012(h)
6215(a)	272(b), 871(b), 1012(b)
6215(b)	
6216	
6301	3651(a)(1)
6302(a)	3652
6302(b)	1420(c), 1719, 2550(c), 2708, 3281, 3282
6302(c)	3310(f)(2)
6303(a)	3655(a)
6303(b)	
6304	
6311(a)	3656(a)(1), (b)(1)
6311(b)(1)	3656(a)(2)(A), (b)(2)
6311(b)(2)	3656(a)(2)(B)
6312(a)	3657
6312(b)	
6313	56(g), 1008(d), 1420(d), 1530(d), 1605(e), 3658
6314(a)	1008(e), 3659(a)
6314(b)	823
6314(c)	
6315	59(d)
6316	
6321	3670
6322	3671
6323(a)	3672(a)
6323(a)(1)	3672(a)(1)
6323(a)(2)	3672(a)(2)
6323(a)(3)	3672(a)(3)
6323(b)	
6323(c)	
6323(d)(1)	3672(b)(1)
6323(d)(2)	3672(b)(2)

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1986 Code section number	1939 Code section number
6323(e)	
6324(a)(1)	827(a)
6324(a)(2)	827(b)
6324(a)(3)	827(c)
6324(b)	1009
6324(c)	
6325(a)(1)	827(a), 1009, 3673(a)
6325(a)(2)	3673(b)
6325(b)(1)	3674(a)
6325(b)(2)	3674(b)
6325(c)	3675
6325(d)	
6326	
6331(a)	3310, 3660, 3690, 3692, 3700
6331(b)	3690, 3692, 3700
6331(c)	3715
6331(d)	
6332(a)	3710(a)
6332(b)	3710(b)
6332(c)	3710(c)
6333	3711
6334(a)	3691(a)
6334(b)	3691(b)
6334(c)	3692
6335(a)	3693(a), 3701(a)
6335(b)	3693(b), 3701(b)
6335(c)	3712
6335(d)	3693(c), 3701(c)
6335(e)(1)	3695(a), 3701(d), (e)
6335(e)(2)	3695(b)
6335(e)(2)(A)	3695(a), 3701(d)
6335(e)(2)(B)	3701(d)
6335(e)(2)(C)	
6335(e)(2)(D)	3701(f)
6335(e)(2)(E)	3693, 3701
6335(e)(2)(F)	3693(d), 3701(f)
6335(e)(3)	3701(f)
6336	
6337(a)	3696, 3702
6337(b)(1)	3702(b)(1)
6337(b)(2)	3702(b)(2)
6337(c)	3702(c)
6338(a)	3703(b)
6338(b)	3704(b)
6338(c)	3703(a), 3704(a)
6339(a)(1)	3697(a)(1)
6339(a)(2)	3697(b)
6339(a)(3)	3697(c)
6339(a)(4)	3697(d)
6339(a)(5)	
6339(b)(1)	3704(c)(1)
6339(b)(2)	3704(c)(2)
6340(a)	3706(a), (b)
6340(b)	3706(f)
6341	3716
6342(a)	3694
6342(b)	3712
6343	
6344	
6401(a)	3770(a)(2)
6401(b)	322(a)(2)
6401(c)	3770(c)
6402(a)	1027(a), 3770(a)(1), (4), (5)
6402(b)	322(a)(3)
6403	321
6404(a)	3770(a)(1), (5)
6404(b)	273(j), 873, 1014
6404(c)	
6405(a)	3777(a)
6405(b)	3777(b)
6405(c)	3777(c)
6406	3790
6407	3770(a)(3)
6411(a)	3780(a)
6411(b)	3780(b)
6411(c)	3781
6412(a)	
6412(b)(1)	3412(g)(1)
6412(b)(2)	3412(g)(2)
6412(c)	
6412(d)	3508
6412(e)	
6413(a)(1)	1401(c), 1411, 1501(c), 1521
6413(a)(2)	1411
6413(b)	1421, 1502, 1522
6413(c)(1)	1401(d)(3)
6413(c)(2)	1401(d)(4)
6413(d)	1601(d)
6414	143(f), 1622(f)(1)
6415(a)	1854(a), 3471(a)
6415(b)	1715(d)(1), (2); 1854(b), (c); 3471(b), (c)
6415(c)	1715(d)(2)
6415(d)	1715(d)(1), 1854(c), 3471(c)
6416(a)	1715(d), 2407(b), 2452(b), 3443(a)(3)(B), (b), (d)
6416(b)(1)	2407(a), 3443(a)(2)
6416(b)(2)(A)	3443(a)(3)(A)(i)
6416(b)(2)(B)	3443(a)(3)(A)(ii)
6416(b)(2)(C)	3443(a)(3)(A)(iii)

TABLE II—CONTINUED

1986 Code section number	1939 Code section number
6416(b)(2)(D)	2452(a)
6416(b)(2)(E)	3443(a)(3)(A)(iv)
6416(b)(2)(F)	3443(a)(3)(A)(v)
6416(b)(2)(G)	3443(a)(3)(A)(vi)
6416(b)(2)(H)	3443(a)(3)(A)(vii)
6416(b)(3)	3443(a)(1)
6416(c)	3403(e)
6416(d)	3408(b)
6416(e)	2705
6416(f)	2703(a), 3471(b)
6417(a)	2473
6417(b)	2474
6418(a)	3494(a)
6418(b)	3493(a)
6419	3286
6420	
6501(a)	275(a), 874(a), 1016(a), 1635(a), 3312(a)
6501(b)(1)	275(f)
6501(b)(2)	1635(e)
6501(b)(3)	
6501(c)(1)	276(a), 874(b)(1), 1016(b)(1), 1635(b), 3312(b)
6501(c)(2)	1635(c), 3312(c)
6501(c)(3)	276(a), 874(b)(1), 1016(b)(1), 1635(b), 3312(b)
6501(c)(4)	276(b)
6501(c)(5)	
6501(d)	275(b)
6501(e)(1)(A)	275(c)
6501(e)(1)(B)	275(d)(1)
6501(e)(2)	
6501(f)	
6501(g)	
6502(a)	276(c), 874(b)(2), 1016(b)(2), 1635(d), 3312(d)
6502(b)	3714(b)
6503(a)(1)	277, 875, 1017
6503(a)(2)	141(h)
6503(b)	274(b), 1015(b)
6503(c)	
6503(d)	822(a)(2), 871(h)
6503(e)	
6504	
6511(a)	322(b)(1), 910, 1027(b)(1), 1636(a)(1), 3313
6511(b)(1)	322(b)(1), 910, 1027(b)(1), 1636(a)(1), 3313
6511(b)(2)	322(b)(2), 910, 1027(b)(2), 1636(a)(2), 3313
6511(c)	322(b)(3)
6511(d)(1)	322(b)(5)
6511(d)(2)(A)	322(b)(6)
6511(d)(2)(B)	322(g)
6511(d)(3)	
6511(e)(1)	3494(b)
6511(e)(2)	3493(b)
6511(f)	
6512(a)	322(c), 911, 1027(c)
6512(b)	322(d), 912, 1027(d)
6513(a)	322(b)(4)
6513(b)	322(e)
6513(c)	1636(c)
6513(d)	
6514(a)	3774
6514(b)	3775
6515	
6521	3812
6531	3748(a)
6532(a)(1)	3772(a)(2)
6532(a)(2)	3774(b)
6532(a)(3)	
6532(a)(4)	3772(a)(3)
6532(b)	3746(a), (b), (c)
6533	
6601(a)	146(f), 292(a), (c), (d); 294(a)(1), (2), (b), (c); 295, 296, 297, 298, 890(a), (b), 891, 892, 893(a)(1), (2); (b)(1), (2), (3), (4); 925, 1020(a), (b), 1021, 1022, 1023(a)(1), (2); (b)(1), (2), (3), (4), (5), 1420(b), 1530(c), 1605(b), 1717, 1853(c), 2403(b), 2451(b), 2475, 2706, 3310(c), 3448(b), 3470, 3495, 3655(b), 3779(i), 3794
6601(b)	890(a), 925
6601(c)(1)	294(a)(2), 296, 893(a)(2), (b)(3); 1023(a)(2), (b)(3)
6601(c)(2)	56(b), 272(i), 1605(c)
6601(c)(3)	297, 892, 1022
6601(c)(4)	3310(a), (b), 3311
6601(d)	292(a), 891, 1021
6601(e)	292(c), 3779(i)
6601(f)(1)	292(a), 294(b), 295, 296, 298, 890(a), (b), 891, 893(a), (b), 1020(a), (b), 1021, 1023(a), (b), 1420(b), 1530(c), 1605(b), 1717, 1853(c), 2403(b), 2451(b), 2475, 2706, 3310(c), (d), 3448(b), 3470, 3495, 3655(b), 3779(i)

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1986 Code section number	1939 Code section number
6601(f)(2)	
6601(f)(3)	
6601(g)	59(d)
6601(h)	
6602	3746(d)
6611(a)	3443(c), 3771(a)
6611(b)(1)	3771(b)(1)
6611(b)(2)	3771(b)(2)
6611(c)	3771(c)
6611(d)	322(b)(4), (e); 1636
6611(e)	3771(b)(2)
6611(f)	3771(e)
6611(g)	3790
6612	
6651(a)	291, 894(a), 1631, 3612(d)(1)
6651(b)	
6651(c)	294(d)(1)(A)
6652	
6653(a)	51(g)(6)(A), 293(a), 894(a) 1019(a)
6653(b)	51(g)(6)(B), 293(b), 871(i), 1019(b), 3612(d)(2)
6653(c)(1)	271, 870, 1011
6653(c)(2)	
6653(d)	
6653(e)	1821(a)(3)
6654	294(d)(1)(B)
6655	
6656	
6657	
6658	146(f)
6659	51(g)(6), 291, 293, 871(i), 1019, 1117(g), 1634(b), 1718(c), 1821(a)(3), 3310(a)–(e), 3311, 3655(a)(b)
6671(a)	1718(c), 1821(a)(3), 2557(b)(4), 2707(a)
6671(b)	1718(d), 1821(a)(4), 2557(b)(8), 2707(d)
6672	1718(c), 1821(a)(3), 2557(b)(4), 2707(a)
6673	1117(g)
6674	1634(b)
6801(a)	1809(b)(1), 2652(a), 3273(a), 3300(a), 3901(a)(2)
6801(b)	1809(b)(1), 3301(a)
6802(1)	1423(a), 1817(a)
6802(2)	1817(b)
6802(3)	1817(c)
6803(a)(1)	1423(b)
6803(a)(2)	1423(c)
6803(b)(1)	1818(a)
6803(b)(2)	1818(b)
6804	1815, 1920(c), 3301(a)
6805(a)	3304(a)
6805(b)	3304(b)
6805(c)	3304(c)
6805(d)	3304(d)
6806(a)	3273(b)
6806(b)	
6806(c)	3293
6807	3725
6808	
6851(a)(1)	146(a)(1)
6851(a)(2)	146(a)(2)
6851(b)	
6851(c)	146(d)
6851(d)	146(e)
6851(e)	146(b)
6861(a)	273(a), 872(a), 1013(a)
6861(b)	273(b), 872(b), 1013(b)
6861(c)	273(c), 872(c), 1013(c)
6861(d)	273(d), 872(d), 1013(d)
6861(e)	273(e), 872(e), 1013(e)
6861(f)	273(i), 872(i), 1013(i)
6861(g)	273(k), 872(j), 1013(j)
6861(h)	
6862(a)	3660(a)
6862(b)	
6863(a)	273(f), (h); 872(f), (h); 1013(f), (h); 3660(b)
6863(b)(1)	273(g), 872(g), 1013(g)
6863(b)(2)	273(f), (h); 872(f), (h); 1013(f), (h)
6864	
6871(a)	274(a), 1015(a)
6871(b)	274(a), 1015(a)
6872	274(a)
6873(a)	274(b), 1015(b)
6873(b)	
6901(a)	311(a), 900(a), 1025(a)
6901(b)	311(a), 900(a), 1025(a)
6901(c)	311(b), 900(b), 1025(b)
6901(d)	311(b)(4)
6901(e)	311(c), 1025(c)
6901(f)	311(d), 900(c), 1025(d)
6901(g)	311(e), 1025(g)
6901(h)	311(f), 900(e), 1025(f)
6901(i)	
6902(a)	1119(a)
6902(b)	1119(b)
6903(a)	312(a), 901(a), 1026(a)

TABLE II—CONTINUED

1986 Code section number	1939 Code section number
6903(b)	312(c), 901(c), 1026(c)
6904	
7001(a)	150
7001(b)	
7011(a)	3270(a)
7011(b)	3280(a)
7012	
7101	44(d), 56(c)(2), 112(b)(6)(D), 131(c), 146(b), 272(j), 273(f), 822(a)(2), 871(h), 872(f), 926, 1012(i), 1013(f), 1145, 1818(a), 2302(e), 2322(e), 2352(e), 2474, 2569(b), 2653(d), 3360(d)(2)(B), 3412(d), 3413, 3660(b), 3722(c), 3724(c), 3943, 3992, 4010, and 6 U.S.C. 15
7102	3676
7103	
7121(a)	3760
7121(b)	3760
7122(a)	3761
7122(b)	3761
7123	
7201	145(a), (b), 153(d), 340, 894(b)(2)(B), (C); 937, 1024(a), (b); 1718(a), (b); 1821(a)(1), (2), (b)(4); 2557(b)(2), (b)(3); 2656(f), 2707(b), 2707(c), 3604(c)
7202	145(b), 894(b)(2)(C), 1718(b), 1821(a)(2), 2557(b)(3), 2707(c)
7203	145(a), 153(d), 340, 894(b)(2)(B), 937, 1024(a), 1718(a), 1821(a)(1), 2557(b)(2), 2707(b), 3604(c)
7204	1634(a)
7205	1626(d)
7206(1)	3809(a)
7206(2)	3793(b)
7206(3)	3793(a)
7206(4)	2656(a), 3321
7206(5)	3762
7207	894(b)(2), 3616(a), 3672, 3793(b)
7208	3300(b)
7208(1)	1425(b)
7208(2)	1823(a)
7208(3)	1822, 1823(b)
7208(4)	1823(c)
7208(5)	3323(a)(3)
7209	1425(a)
7210	3616(b)
7211	3325
7212(a)	3601(c)
7212(b)	3601(c)(2)
7213(a)(1)	55(f)(1)
7213(a)(2)	55(f)(2)
7213(a)(3)	55(f)(3)
7213(b)	4047(a)(1)
7213(c)	
7214(a)	4047(e)
7214(b)	4047
7214(c)	
7231	150
7232	3412(d)
7233(1)	1929(a)(1)
7233(2)	1929(a)(2)
7234(a)	2308(a)
7234(b)	2308(c)
7234(c)	2308(h)
7234(d)(1)	2308(i)(1)
7234(d)(2)(A)	2308(g)(1)
7234(d)(2)(B)	2308(g)(2)
7234(d)(3)	2308(i)(2)
7234(d)(4)	2308(d)
7235(a)	2326(a)
7235(b)	2326(b)
7235(c)	2326(c)
7235(d)	3207(b)
7235(e)	2327
7236	2357(b)
7237(a)	2557(b)(1), 2596, 3225, 3235
7237(b)	2557(a)
7238	2570
7239(a)	2656(b)
7239(b)	2656(d)
7240	3506
7261	2409
7262	3294(a)
7263(a)	1929(c)
7263(b)	1929(b)
7264	3207(a)
7265(a)(1)	2308(b)
7265(a)(2)	2326(a)(2)
7265(b)	2308(e), 2327(a)
7265(c)	2308(j), 2327(a)
7266(a)(1)	3211(a)
7266(a)(2)	3211(b)
7266(a)(3)	3211(c)
7266(b)	2357(a)
7266(c)	2357(c)
7266(d)	2357(d)
7266(e)	2357(e)
7266(f)	2357(f)

TABLE II—CONTINUED

1986 Code section number	1939 Code section number
7267(a)	2656(j)
7267(b)	2656(k)
7267(c)	2656(i)
7267(d)	2656(h)
7268	3320(a)
7269	894(b)(1)
7270	1821(b)(3)
7271(1)	1822, 2656(c)
7271(2)	1820(b)
7271(3)	1820(a)
7271(4)	3323(a)(1), (2)
7272(a)	1831(c), 2656(g), 3475(e)
7272(b)	
7273(a)	3274
7273(b)	3294(b)
7274	2656
7275	
7301(a)	2558(a), (b); 2571, 2598(a), (b), (c); 3253, 3321(b)(1), 3720(a)(1)
7301(b)	3321(b)(1), 3720(a)(2)
7301(c)	2657(e), 3321(b)(1), 3720(a)(3)
7301(d)	3321(b)(2), 3322
7301(e)	3321(b)(3)
7302	3116
7303(1)	1823
7303(2)	2309(b), 2358(b)
7303(3)	2309(d)
7303(4)	2358(a)
7303(5)	2309(b), 2358(b)
7303(6)(A)	2657(c)
7303(6)(B)	2656(c), 2657(a)(b), (f)
7303(7)	3323(b)
7303(8)	3793(a)(2)
7304	3326
7321	3720(b)
7322	3721
7323(a)	3723(a)
7323(b)	3723(b)
7323(c)	3723(c)
7324	3722
7325	3724
7326	
7327	3726
7328	2657
7329	
7341(a)	3324(a)
7341(b)	3324(b)
7341(c)	3324(c)
7342	3601(b)
7343	145(d), 894(b)(2)(D), 1718(d), 1821(a)(4), 2557(b)(8), 2707(d), 3228, 3710(c), 3793(b)(2)
7344	4048
7401	3740
7402(a)	3800
7402(b)	3633
7402(c)	4042
7402(d)	3992, 3995(c)
7402(e)	
7403(a)	3678(a)
7403(b)	3678(b)
7403(c)	3678(c)
7403(d)	3678(d)
7404	826(a)
7405(a)	3746(a)
7405(b)	3746(b)
7405(c)	
7405(d)	
7406	3747
7407	
7421(a)	3653(a)
7421(b)	3653(b)
7422(a)	3772(a)(1)
7422(b)	3772(b)
7422(c)	3772(d)
7422(d)	3772(e)
7422(e)	
7422(f)	
7423(1)	3770(b)(1)
7423(2)	3770(b)(2)
7424(a)(1)	3679(a)(1)
7424(a)(2)	3679(a)(2)
7424(a)(3)	3679(a)(3)
7424(b)	3679(c)
7424(c)	3679(d)
7425	
7441	1100
7442	1101
7443(a)	1102(a)
7443(b)	1102(b)
7443(c)	1102(c)
7443(d)	1102(d)
7443(e)	1102(e)
7443(f)	1102(f)
7443(g)	1102(g)
7444(a)	1103(a)
7444(b)	1103(b)
7444(c)	1103(c)
7444(d)	1103(d)
7445	1104

TABLE II—CONTINUED

1986 Code section number	1939 Code section number
7446	1105
7447(a)	1106(a)
7447(b)	1106(b)
7447(c)	1106(c)
7447(d)	1106(d)
7447(e)	1106(e)
7447(f)	1106(f)
7447(g)	1106(g)
7451	1110
7452	504(b), R.A. 1942
7453	1111
7454(a)	1112
7454(b)	
7455	1113
7456(a)	1114
7456(b)	
7456(c)	1114(b)
7457(a)	1115(a)
7457(b)	1115(b)
7458	1116
7459(a)	1117(a)
7459(b)	1117(b)
7459(c)	1117(c)
7459(d)	1117(d)
7459(e)	1117(e)
7459(f)	1117(f)
7459(g)	
7460(a)	1118(a)
7460(b)	1118(b)
7461	1120
7462	1121
7463	
7471(a)	1130(a)
7471(b)	1130(b)
7471(c)	
7472	1131
7473	1132
7474	1133
7481	1140
7482(a)	1141(a)
7482(b)	1141(b)
7482(c)	1141(c)
7483	1142
7484	1143
7485(a)	1145
7485(b)	
7486	1146
7487	
7491	2597
7492	1925(b)
7493	1930
7501(a)	3661
7501(b)	
7502	
7503	
7504	
7505(a)	3695(b)
7505(b)	3695(c)
7506(a)	3795(a)
7506(b)	3795(b)
7506(c)	3795(c)
7506(d)	3795(d)
7507(a)	3798(a)
7507(b)	3798(b)
7507(c)	3798(c)
7507(d)	3798(d)
7508(a)	3804(a)
7508(b)	3804(d)
7509	1424
7510	3331
7511	3802
7601(a)	3600
7601(b)	
7602	3614, 3615(a), (b), (c); 3632(a)(1)
7603	3615(d)
7604(a)	3633(a)
7604(b)	3615(e)
7604(c)	
7605(a)	3614, 3615
7605(b)	3631
7606(a)	3601(a)(1)
7606(b)	3601(a)(2)
7606(c)	
7607	
7621	3650
7622(a)	3632(a)
7622(b)	3632(b)
7623	3792
7641	2302(c), 2322(c), 2352(c), 2569(d)(4), 2653(b)
7651(2)(A)	3811
7652(a)(1)	3360(a)
7652(a)(2)	3360(b)
7652(a)(3)	3360(c)
7652(b)(1)	3350(a)
7652(b)(2)	3350(b)
7653(a)(1)	3361(a)
7653(a)(2)	3351(a)
7653(b)	3351(b), 3361(b)
7653(c)	3351(c), 3361(c)

TABLE II—CONTINUED

1986 Code section number	1939 Code section number
7653(d)	
7654	2483
7655	
7701(a)(1)	1426(f), 1532(i), 1607(k), 1805, 1931(b), 2733(i), 3228(a), 3238(a), 3507(a), 3797(a)(1)
7701(a)(2)	3797(a)(2)
7701(a)(3)	3797(a)(3)
7701(a)(4)	3797(a)(4)
7701(a)(5)	3797(a)(5)
7701(a)(6)	3797(a)(6)
7701(a)(7)	3797(a)(7)
7701(a)(8)	3797(a)(8)
7701(a)(9)	3797(a)(9)
7701(a)(10)	3797(a)(10)
7701(a)(11)	3797(a)(11)
7701(a)(12)	
7701(a)(13)	3797(a)(12)
7701(a)(14)	3797(a)(14)
7701(a)(15)	3797(a)(15)
7701(a)(16)	3797(a)(16)
7701(a)(17)	3797(a)(17)
7701(a)(18)	3797(a)(18)
7701(a)(19)	3797(a)(19)
7701(a)(20)	3797(a)(20)
7701(a)(21)	
7701(a)(22)	
7701(a)(23)	48(a)
7701(a)(24)	48(b)
7701(a)(25)	48(c)
7701(a)(26)	48(d)
7701(a)(27)	
7701(a)(28)	
7701(b)	3797(b)
7701(c)(1)	3797(c)
7701(c)(2)	
7801(a)	Reorg. Plan No. 26 of 1950
7801(b)	3930(a), 3931
7801(c)	3932
7802	3900
7803(a)	3920, 3921, 4000, 4041(a)
7803(b)(1)	4040
7803(b)(2)	3901(b)
7803(c)	3360(b)(2)(B), 3943, 3992, 4010
7803(d)	3975, 3976, 3977, 3978
7804(a)	616 R.A. 1951
7804(b)	3, P.L. 567 (82d Cong.)
7805(a)	62, 3791(a)
7805(b)	3791(b)
7805(c)	3901(a)(2)
7806(a)	2
7806(b)	Ch. 1, Sec. 6, P.L. 1
7807(a)	
7807(b)	
7808	3970
7809(a)	2480, 3971(a)
7809(b)	3971(b)
7809(b)(1)	3971(b)(1)
7809(b)(2)	3971(b)(2)
7809(b)(3)	3971(b)(3)
7851(a)	See 26 U.S.C. 3, 4
7851(b)	See 26 U.S.C. 4(b)
7851(c)	See 26 U.S.C. 4(c)
7851(d)	See 26 U.S.C. 4(d)
7852(a)	3803
7852(b)	See 26 U.S.C. 4(a), 5, 7
7852(c)	
7852(d)	108 R.A. 1941; 109 R.A. 1942; 136 R.A. 1943; 214 R.A. 1950; 615 R.A. 1951; See 22(b)(7)
8001	5000
8002	5001
8003	5002
8004	5003
8005	5004
8021	5010
8022	5011
8023	5012

An Act to revise the internal revenue laws of the United States

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That

(a) Citation

(1) The provisions of this Act set forth under the heading ''Internal Revenue Title'' may be cited as the ''Internal Revenue Code of 1986 [formerly I.R.C. 1954]''.

(2) The Internal Revenue Code enacted on February 10, 1939, as amended, may be cited as the ''Internal Revenue Code of 1939''.

(b) Publication

This Act shall be published as volume 68A of the United States Statutes at Large, with a comprehensive table of contents and an appendix; but without an index or marginal references. The date of enactment, bill number, public law number, and chapter number, shall be printed as a headnote.

(c) Cross reference

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

(d) Enactment of Internal Revenue Title into law

The Internal Revenue Title referred to in subsection (a)(1) is as follows: * * *.

(Aug. 16, 1954, ch. 736, 68A Stat. 3; Pub. L. 99–514, §2, Oct. 22, 1986, 100 Stat. 2095.)

AMENDMENTS

1986—Subsecs. (a)(1), (c). Pub. L. 99–514 substituted ''Internal Revenue Code of 1986'' for ''Internal Revenue Code of 1954''.

REDESIGNATION OF INTERNAL REVENUE CODE OF 1954; REFERENCES

Pub. L. 99–514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

''(a) REDESIGNATION OF 1954 CODE.—The Internal Revenue Title enacted August 16, 1954, as heretofore, hereby, or hereafter amended, may be cited as the 'Internal Revenue Code of 1986'.

''(b) REFERENCES IN LAWS, ETC.—Except when inappropriate, any reference in any law, Executive order, or other document—

''(1) to the Internal Revenue Code of 1954 shall include a reference to the Internal Revenue Code of 1986, and

''(2) to the Internal Revenue Code of 1986 shall include a reference to the provisions of law formerly known as the Internal Revenue Code of 1954.''

INTERNAL REVENUE TITLE

Subtitle	
A.	Income taxes.
B.	Estate and gift taxes.
C.	Employment taxes.
D.	Miscellaneous excise taxes.
E.	Alcohol, tobacco, and certain other excise taxes.
F.	Procedure and administration.
G.	The Joint Committee on Taxation.
H.	Financing of Presidential election campaigns.
I.	Trust Fund Code.
J.	Coal industry health benefits.[1]
K.	Group health plan requirements.

AMENDMENTS

1997—Pub. L. 105–34, title XV, §1531(b)(3), Aug. 5, 1997, 111 Stat. 1085, added subtitle K heading ''Group health plan requirements'' and struck out former subtitle K heading ''Group health plan portability, access, and renewability requirements''.

1996—Pub. L. 104–191, title IV, §401(b), Aug. 21, 1996, 110 Stat. 2082, added subtitle K heading ''Group health plan portability, access, and renewability requirements''.

1982—Pub. L. 97–248, title III, §§307(b)(2), 308(a), Sept. 3, 1982, 96 Stat. 590, 591, provided that, applicable to payments of interest, dividends, and patronage divi-

[1] Editorially supplied. Subtitle J added by Pub. L. 102–486 without corresponding amendment of title analysis.

dends paid or credited after June 30, 1983, subtitle C heading is amended to read ''Employment taxes and collection of income tax at source''. Section 102(a), (b) of Pub. L. 98–67, title I, Aug. 5, 1983, 97 Stat. 369, repealed subtitle A (§§ 301–308) of title III of Pub. L. 97–248 as of the close of June 30, 1983, and provided that the Internal Revenue Code of 1954 [now 1986] [this title] shall be applied and administered (subject to certain exceptions) as if such subtitle A (and the amendments made by such subtitle A) had not been enacted.

1981—Pub. L. 97–119, title I, § 103(c)(2), Dec. 29, 1981, 95 Stat. 1638, added subtitle I heading ''Trust Fund Code''.

1976—Pub. L. 94–455, title XIX, § 1907(b)(2), Oct. 4, 1976, 90 Stat. 1836, substituted in subtitle G heading ''The Joint Committee on Taxation'' for ''The Joint Committee on Internal Revenue Taxation''.

1974—Pub. L. 93–443, title IV, § 408(a), Oct. 15, 1974, 88 Stat. 1297, added subtitle H heading ''Financing of Presidential election campaigns''.

TABLE OF CONTENTS

This Table of Contents is inserted for convenience of users and was not enacted as part of the Internal Revenue Code of 1986.

Subtitle A—Income Taxes

Subtitle B—Estate and Gift Taxes

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Subtitle E—Alcohol, Tobacco, and Certain Other Excise Taxes

Subtitle F—Procedure and Administration

Subtitle G—The Joint Committee on Taxation

Subtitle H—Financing of Presidential Election Campaigns

Subtitle I—Trust Fund Code

Subtitle J—Coal Industry Health Benefits

Subtitle K—Group Health Plan Requirements

Subtitle A—Income Taxes

AMENDMENTS

2010—Pub. L. 111–152, title I, §1402(a)(3), Mar. 30, 2010, 124 Stat. 1062, which directed amendment of the ''table of chapters for subtitle A of chapter 1 of the Internal Revenue Code of 1986'' by adding item for chapter 2A, was executed by adding item for chapter 2A to the table of chapters for this subtitle to reflect the probable intent of Congress.

Pub. L. 111–147, title V, §501(c)(8), Mar. 18, 2010, 124 Stat. 106, which directed amendment of the ''table of chapters of the Internal Revenue Code of 1986'' by adding item for chapter 4 ''at the end'', was executed by adding item for chapter 4 after item for chapter 3 in the table of chapters for this subtitle to reflect the probable intent of Congress.

1997—Pub. L. 105–34, title XI, §1131(c)(4), Aug. 5, 1997, 111 Stat. 980, struck out item for chapter 5 ''Tax on transfers to avoid income tax''.

1990—Pub. L. 101–508, title XI, §11801(b)(11), Nov. 5, 1990, 104 Stat. 1388–522, struck out item for chapter 4 ''Rules applicable to recovery of excessive profits on government contracts''.

1984—Pub. L. 98–369, div. A, title IV, §474(r)(29)(D), July 18, 1984, 98 Stat. 844, struck out ''and tax-free covenant bonds'' at end of item for chapter 3.

CHAPTER 1—NORMAL TAXES AND SURTAXES

AMENDMENTS

2005—Pub. L. 109–135, title I, §101(b)(4), Dec. 21, 2005, 119 Stat. 2593, substituted ''Short-Term Regional Benefits'' for ''New York Liberty Zone Benefits'' in subchapter Y.

2004—Pub. L. 108–357, title II, §248(b)(2), Oct. 22, 2004, 118 Stat. 1457, added subchapter R.

2002—Pub. L. 107–147, title III, §301(c), Mar. 9, 2002, 116 Stat. 40, added subchapter Y.

2000—Pub. L. 106–554, §1(a)(7) [title I, §101(d)], Dec. 21, 2000, 114 Stat. 2763, 2763A–600, added subchapter X.

1997—Pub. L. 105–34, title VII, §701(c), Aug. 5, 1997, 111 Stat. 869, added subchapter W.

1993—Pub. L. 103–66, title XIII, §13301(b), Aug. 10, 1993, 107 Stat. 555, added subchapter U.

1986—Pub. L. 99–514, title XIII, §1303(c)(1), Oct. 22, 1986, 100 Stat. 2658, struck out subchapter U ''General stock ownership plans''.

1982—Pub. L. 97–354, §5(b), Oct. 19, 1982, 96 Stat. 1697, substituted in subchapter S ''Tax treatment of S corporations and their shareholders'' for ''Election of certain small business corporations as to taxable status''.

1980—Pub. L. 96–589, §3(a)(2), Dec. 24, 1980, 94 Stat. 3400, added subchapter V.

1978—Pub. L. 95–600, title VI, §601(c)(1), Nov. 6, 1978, 92 Stat. 2897, added subchapter U.

1966—Pub. L. 89–389, §4(b)(2), Apr. 14, 1966, 80 Stat. 116, struck out subchapter R effective January 1, 1969.

1962—Pub. L. 87–834, §17(b)(4), Oct. 16, 1962, 76 Stat. 1051, added subchapter T.

1960—Pub. L. 86–779, §10(c), Sept. 14, 1960, 74 Stat. 1009, added to subchapter M heading ''and real estate investment trusts''.

1958—Pub. L. 85–866, title I, §64(d)(1), Sept. 2, 1958, 72 Stat. 1656, added subchapter S.

Subchapter A—Determination of Tax Liability

AMENDMENTS

1989—Pub. L. 101–234, title I, §102(a), Dec. 13, 1989, 103 Stat. 1980, repealed Pub. L. 100–360, §111, and provided that the provisions of law amended by such section are restored or revived as if such section had not been enacted, see 1988 Amendment note below.

1988—Pub. L. 100–360, title I, §111(c), July 1, 1988, 102 Stat. 697, added part VIII ''Supplemental medicare premium''.

1986—Pub. L. 99–499, title V, §516(b)(5), Oct. 17, 1986, 100 Stat. 1771, added part VII.

1976—Pub. L. 94–455, title XIX, §1901(b)(2), Oct. 4, 1976, 90 Stat. 1792, struck out part V ''Tax surcharge''.

1969—Pub. L. 91–172, title III, §301(b)(1), Dec. 30, 1969, 83 Stat. 585, added part VI.

1968—Pub. L. 90–364, title I, §102(d), June 28, 1968, 82 Stat. 259, added part V.

PART I—TAX ON INDIVIDUALS

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[1] Section numbers editorially supplied.

[2] So in original. Probably should follow item for subchapter Q.

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[1] Part heading amended by Pub. L. 99–514 without corresponding amendment of analysis.

[1] Section catchline amended by Pub. L. 95–30 without corresponding amendment of analysis.

[4.   Repealed.]
5.   Cross references relating to tax on individuals.

§ 1. Tax imposed

(a) Married individuals filing joint returns and surviving spouses

There is hereby imposed on the taxable income of—

(1) every married individual (as defined in section 7703) who makes a single return jointly with his spouse under section 6013, and

(2) every surviving spouse (as defined in section 2(a)),

a tax determined in accordance with the following table:

If taxable income is:	The tax is:
Not over $36,900	15% of taxable income.
Over $36,900 but not over $89,150.	$5,535, plus 28% of the excess over $36,900.
Over $89,150 but not over $140,000.	$20,165, plus 31% of the excess over $89,150.
Over $140,000 but not over $250,000.	$35,928.50, plus 36% of the excess over $140,000.
Over $250,000	$75,528.50, plus 39.6% of the excess over $250,000.

(b) Heads of households

There is hereby imposed on the taxable income of every head of a household (as defined in section 2(b)) a tax determined in accordance with the following table:

If taxable income is:	The tax is:
Not over $29,600	15% of taxable income.
Over $29,600 but not over $76,400.	$4,440, plus 28% of the excess over $29,600.
Over $76,400 but not over $127,500.	$17,544, plus 31% of the excess over $76,400.
Over $127,500 but not over $250,000.	$33,385, plus 36% of the excess over $127,500.
Over $250,000	$77,485, plus 39.6% of the excess over $250,000.

(c) Unmarried individuals (other than surviving spouses and heads of households)

There is hereby imposed on the taxable income of every individual (other than a surviving spouse as defined in section 2(a) or the head of a household as defined in section 2(b)) who is not a married individual (as defined in section 7703) a tax determined in accordance with the following table:

If taxable income is:	The tax is:
Not over $22,100	15% of taxable income.
Over $22,100 but not over $53,500.	$3,315, plus 28% of the excess over $22,100.
Over $53,500 but not over $115,000.	$12,107, plus 31% of the excess over $53,500.
Over $115,000 but not over $250,000.	$31,172, plus 36% of the excess over $115,000.
Over $250,000	$79,772, plus 39.6% of the excess over $250,000.

(d) Married individuals filing separate returns

There is hereby imposed on the taxable income of every married individual (as defined in section 7703) who does not make a single return jointly with his spouse under section 6013, a tax determined in accordance with the following table:

If taxable income is:	The tax is:
Not over $18,450	15% of taxable income.
Over $18,450 but not over $44,575.	$2,767.50, plus 28% of the excess over $18,450.
Over $44,575 but not over $70,000.	$10,082.50, plus 31% of the excess over $44,575.
Over $70,000 but not over $125,000.	$17,964.25, plus 36% of the excess over $70,000.
Over $125,000	$37,764.25, plus 39.6% of the excess over $125,000.

(e) Estates and trusts

There is hereby imposed on the taxable income of—

(1) every estate, and

(2) every trust,

taxable under this subsection a tax determined in accordance with the following table:

If taxable income is:	The tax is:
Not over $1,500	15% of taxable income.
Over $1,500 but not over $3,500.	$225, plus 28% of the excess over $1,500.
Over $3,500 but not over $5,500.	$785, plus 31% of the excess over $3,500.
Over $5,500 but not over $7,500.	$1,405, plus 36% of the excess over $5,500.
Over $7,500	$2,125, plus 39.6% of the excess over $7,500.

(f) Phaseout of marriage penalty in 15-percent bracket; adjustments in tax tables so that inflation will not result in tax increases

(1) In general

Not later than December 15 of 1993, and each subsequent calendar year, the Secretary shall prescribe tables which shall apply in lieu of the tables contained in subsections (a), (b), (c), (d), and (e) with respect to taxable years beginning in the succeeding calendar year.

(2) Method of prescribing tables

The table which under paragraph (1) is to apply in lieu of the table contained in subsection (a), (b), (c), (d), or (e), as the case may be, with respect to taxable years beginning in any calendar year shall be prescribed—

(A) except as provided in paragraph (8), by increasing the minimum and maximum dollar amounts for each rate bracket for which a tax is imposed under such table by the cost-of-living adjustment for such calendar year,

(B) by not changing the rate applicable to any rate bracket as adjusted under subparagraph (A), and

(C) by adjusting the amounts setting forth the tax to the extent necessary to reflect the adjustments in the rate brackets.

(3) Cost-of-living adjustment

For purposes of paragraph (2), the cost-of-living adjustment for any calendar year is the percentage (if any) by which—

(A) the CPI for the preceding calendar year, exceeds

(B) the CPI for the calendar year 1992.

(4) CPI for any calendar year

For purposes of paragraph (3), the CPI for any calendar year is the average of the Consumer Price Index as of the close of the 12-month period ending on August 31 of such calendar year.

(5) Consumer Price Index

For purposes of paragraph (4), the term ''Consumer Price Index'' means the last Consumer Price Index for all-urban consumers published by the Department of Labor. For purposes of the preceding sentence, the revision of the Consumer Price Index which is most consistent with the Consumer Price Index for calendar year 1986 shall be used.

(6) Rounding

(A) In general

If any increase determined under paragraph (2)(A), section 63(c)(4), section 68(b)(2) or section 151(d)(4) is not a multiple of $50, such increase shall be rounded to the next lowest multiple of $50.

(B) Table for married individuals filing separately

In the case of a married individual filing a separate return, subparagraph (A) (other than with respect to sections 63(c)(4) and 151(d)(4)(A)) shall be applied by substituting ''$25'' for ''$50'' each place it appears.

(7) Special rule for certain brackets

(A) Calendar year 1994

In prescribing the tables under paragraph (1) which apply with respect to taxable years beginning in calendar year 1994, the Secretary shall make no adjustment to the dollar amounts at which the 36 percent rate bracket begins or at which the 39.6 percent rate begins under any table contained in subsection (a), (b), (c), (d), or (e).

(B) Later calendar years

In prescribing tables under paragraph (1) which apply with respect to taxable years beginning in a calendar year after 1994, the cost-of-living adjustment used in making adjustments to the dollar amounts referred to in subparagraph (A) shall be determined under paragraph (3) by substituting ''1993'' for ''1992''.

(8) Elimination of marriage penalty in 15-percent bracket

With respect to taxable years beginning after December 31, 2003, in prescribing the tables under paragraph (1)—

(A) the maximum taxable income in the 15-percent rate bracket in the table contained in subsection (a) (and the minimum taxable income in the next higher taxable income bracket in such table) shall be 200 percent of the maximum taxable income in the 15-percent rate bracket in the table contained in subsection (c) (after any other adjustment under this subsection), and

(B) the comparable taxable income amounts in the table contained in sub-

section (d) shall be ½ of the amounts determined under subparagraph (A).

(g) Certain unearned income of children taxed as if parent's income

(1) In general

In the case of any child to whom this subsection applies, the tax imposed by this section shall be equal to the greater of—

(A) the tax imposed by this section without regard to this subsection, or

(B) the sum of—

(i) the tax which would be imposed by this section if the taxable income of such child for the taxable year were reduced by the net unearned income of such child, plus

(ii) such child's share of the allocable parental tax.

(2) Child to whom subsection applies

This subsection shall apply to any child for any taxable year if—

(A) such child—

(i) has not attained age 18 before the close of the taxable year, or

(ii)(I) has attained age 18 before the close of the taxable year and meets the age requirements of section 152(c)(3) (determined without regard to subparagraph (B) thereof), and

(II) whose earned income (as defined in section 911(d)(2)) for such taxable year does not exceed one-half of the amount of the individual's support (within the meaning of section 152(c)(1)(D) after the application of section 152(f)(5) (without regard to subparagraph (A) thereof)) for such taxable year,

(B) either parent of such child is alive at the close of the taxable year, and

(C) such child does not file a joint return for the taxable year.

(3) Allocable parental tax

For purposes of this subsection—

(A) In general

The term ''allocable parental tax'' means the excess of—

(i) the tax which would be imposed by this section on the parent's taxable income if such income included the net unearned income of all children of the parent to whom this subsection applies, over

(ii) the tax imposed by this section on the parent without regard to this subsection.

For purposes of clause (i), net unearned income of all children of the parent shall not be taken into account in computing any exclusion, deduction, or credit of the parent.

(B) Child's share

A child's share of any allocable parental tax of a parent shall be equal to an amount which bears the same ratio to the total allocable parental tax as the child's net unearned income bears to the aggregate net unearned income of all children of such parent to whom this subsection applies.

(C) Special rule where parent has different taxable year

Except as provided in regulations, if the parent does not have the same taxable year as the child, the allocable parental tax shall be determined on the basis of the taxable year of the parent ending in the child's taxable year.

(4) Net unearned income

For purposes of this subsection—

(A) In general

The term ''net unearned income'' means the excess of—

(i) the portion of the adjusted gross income for the taxable year which is not attributable to earned income (as defined in section 911(d)(2)), over

(ii) the sum of—

(I) the amount in effect for the taxable year under section 63(c)(5)(A) (relating to limitation on standard deduction in the case of certain dependents), plus

(II) the greater of the amount described in subclause (I) or, if the child itemizes his deductions for the taxable year, the amount of the itemized deductions allowed by this chapter for the taxable year which are directly connected with the production of the portion of adjusted gross income referred to in clause (i).

(B) Limitation based on taxable income

The amount of the net unearned income for any taxable year shall not exceed the individual's taxable income for such taxable year.

(C) Treatment of distributions from qualified disability trusts

For purposes of this subsection, in the case of any child who is a beneficiary of a qualified disability trust (as defined in section 642(b)(2)(C)(ii)), any amount included in the income of such child under sections 652 and 662 during a taxable year shall be considered earned income of such child for such taxable year.

(5) Special rules for determining parent to whom subsection applies

For purposes of this subsection, the parent whose taxable income shall be taken into account shall be—

(A) in the case of parents who are not married (within the meaning of section 7703), the custodial parent (within the meaning of section 152(e)) of the child, and

(B) in the case of married individuals filing separately, the individual with the greater taxable income.

(6) Providing of parent's TIN

The parent of any child to whom this subsection applies for any taxable year shall provide the TIN of such parent to such child and such child shall include such TIN on the child's return of tax imposed by this section for such taxable year.

(7) Election to claim certain unearned income of child on parent's return

(A) In general

If—

(i) any child to whom this subsection applies has gross income for the taxable year only from interest and dividends (including Alaska Permanent Fund dividends),

(ii) such gross income is more than the amount described in paragraph (4)(A)(ii)(I) and less than 10 times the amount so described,

(iii) no estimated tax payments for such year are made in the name and TIN of such child, and no amount has been deducted and withheld under section 3406, and

(iv) the parent of such child (as determined under paragraph (5)) elects the application of subparagraph (B),

such child shall be treated (other than for purposes of this paragraph) as having no gross income for such year and shall not be required to file a return under section 6012.

(B) Income included on parent's return

In the case of a parent making the election under this paragraph—

(i) the gross income of each child to whom such election applies (to the extent the gross income of such child exceeds twice the amount described in paragraph (4)(A)(ii)(I)) shall be included in such parent's gross income for the taxable year,

(ii) the tax imposed by this section for such year with respect to such parent shall be the amount equal to the sum of—

(I) the amount determined under this section after the application of clause (i), plus

(II) for each such child, 10 percent of the lesser of the amount described in paragraph (4)(A)(ii)(I) or the excess of the gross income of such child over the amount so described, and

(iii) any interest which is an item of tax preference under section 57(a)(5) of the child shall be treated as an item of tax preference of such parent (and not of such child).

(C) Regulations

The Secretary shall prescribe such regulations as may be necessary or appropriate to carry out the purposes of this paragraph.

(h) Maximum capital gains rate

(1) In general

If a taxpayer has a net capital gain for any taxable year, the tax imposed by this section for such taxable year shall not exceed the sum of—

(A) a tax computed at the rates and in the same manner as if this subsection had not been enacted on the greater of—

(i) taxable income reduced by the net capital gain; or

(ii) the lesser of—

(I) the amount of taxable income taxed at a rate below 25 percent; or

(II) taxable income reduced by the adjusted net capital gain;

(B) 5 percent (0 percent in the case of taxable years beginning after 2007) of so much of the adjusted net capital gain (or, if less, taxable income) as does not exceed the excess (if any) of—

(i) the amount of taxable income which would (without regard to this paragraph) be taxed at a rate below 25 percent, over

(ii) the taxable income reduced by the adjusted net capital gain;

(C) 15 percent of the adjusted net capital gain (or, if less, taxable income) in excess of the amount on which a tax is determined under subparagraph (B);

(D) 25 percent of the excess (if any) of—

(i) the unrecaptured section 1250 gain (or, if less, the net capital gain (determined without regard to paragraph (11))), over

(ii) the excess (if any) of—

(I) the sum of the amount on which tax is determined under subparagraph (A) plus the net capital gain, over

(II) taxable income; and

(E) 28 percent of the amount of taxable income in excess of the sum of the amounts on which tax is determined under the preceding subparagraphs of this paragraph.

(2) Net capital gain taken into account as investment income

For purposes of this subsection, the net capital gain for any taxable year shall be reduced (but not below zero) by the amount which the taxpayer takes into account as investment income under section 163(d)(4)(B)(iii).

(3) Adjusted net capital gain

For purposes of this subsection, the term ''adjusted net capital gain'' means the sum of—

(A) net capital gain (determined without regard to paragraph (11)) reduced (but not below zero) by the sum of—

(i) unrecaptured section 1250 gain, and

(ii) 28-percent rate gain, plus

(B) qualified dividend income (as defined in paragraph (11)).

(4) 28-percent rate gain

For purposes of this subsection, the term ''28-percent rate gain'' means the excess (if any) of—

(A) the sum of—

(i) collectibles gain; and

(ii) section 1202 gain, over

(B) the sum of—

(i) collectibles loss;

(ii) the net short-term capital loss; and

(iii) the amount of long-term capital loss carried under section 1212(b)(1)(B) to the taxable year.

(5) Collectibles gain and loss

For purposes of this subsection—

(A) In general

The terms ''collectibles gain'' and ''collectibles loss'' mean gain or loss (respectively) from the sale or exchange of a collectible (as defined in section 408(m) without regard to paragraph (3) thereof) which is a capital asset held for more than 1 year but only to the extent such gain is taken into account in computing gross income and such loss is taken into account in computing taxable income.

(B) Partnerships, etc.

For purposes of subparagraph (A), any gain from the sale of an interest in a partnership, S corporation, or trust which is attributable to unrealized appreciation in the value of collectibles shall be treated as gain from the sale or exchange of a collectible. Rules similar to the rules of section 751 shall apply for purposes of the preceding sentence.

(6) Unrecaptured section 1250 gain

For purposes of this subsection—

(A) In general

The term ''unrecaptured section 1250 gain'' means the excess (if any) of—

(i) the amount of long-term capital gain (not otherwise treated as ordinary income) which would be treated as ordinary income if section 1250(b)(1) included all depreciation and the applicable percentage under section 1250(a) were 100 percent, over

(ii) the excess (if any) of—

(I) the amount described in paragraph (4)(B); over

(II) the amount described in paragraph (4)(A).

(B) Limitation with respect to section 1231 property

The amount described in subparagraph (A)(i) from sales, exchanges, and conversions described in section 1231(a)(3)(A) for any taxable year shall not exceed the net section 1231 gain (as defined in section 1231(c)(3)) for such year.

(7) Section 1202 gain

For purposes of this subsection, the term ''section 1202 gain'' means the excess of—

(A) the gain which would be excluded from gross income under section 1202 but for the percentage limitation in section 1202(a), over

(B) the gain excluded from gross income under section 1202.

(8) Coordination with recapture of net ordinary losses under section 1231

If any amount is treated as ordinary income under section 1231(c), such amount shall be allocated among the separate categories of net section 1231 gain (as defined in section 1231(c)(3)) in such manner as the Secretary may by forms or regulations prescribe.

(9) Regulations

The Secretary may prescribe such regulations as are appropriate (including regulations requiring reporting) to apply this subsection in the case of sales and exchanges by pass-thru entities and of interests in such entities.

(10) Pass-thru entity defined

For purposes of this subsection, the term ''pass-thru entity'' means—

(A) a regulated investment company;

(B) a real estate investment trust;

(C) an S corporation;

(D) a partnership;

(E) an estate or trust;

(F) a common trust fund; and

(G) a qualified electing fund (as defined in section 1295).

(11) Dividends taxed as net capital gain

(A) In general

For purposes of this subsection, the term ''net capital gain'' means net capital gain (determined without regard to this paragraph) increased by qualified dividend income.

(B) Qualified dividend income

For purposes of this paragraph—

(i) In general

The term ''qualified dividend income'' means dividends received during the taxable year from—

(I) domestic corporations, and

(II) qualified foreign corporations.

(ii) Certain dividends excluded

Such term shall not include—

(I) any dividend from a corporation which for the taxable year of the corporation in which the distribution is made, or the preceding taxable year, is a corporation exempt from tax under section 501 or 521,

(II) any amount allowed as a deduction under section 591 (relating to deduction for dividends paid by mutual savings banks, etc.), and

(III) any dividend described in section 404(k).

(iii) Coordination with section 246(c)

Such term shall not include any dividend on any share of stock—

(I) with respect to which the holding period requirements of section 246(c) are not met (determined by substituting in section 246(c) ''60 days'' for ''45 days'' each place it appears and by substituting ''121-day period'' for ''91-day period''), or

(II) to the extent that the taxpayer is under an obligation (whether pursuant to a short sale or otherwise) to make related payments with respect to positions in substantially similar or related property.

(C) Qualified foreign corporations

(i) In general

Except as otherwise provided in this paragraph, the term ''qualified foreign corporation'' means any foreign corporation if—

(I) such corporation is incorporated in a possession of the United States, or

(II) such corporation is eligible for benefits of a comprehensive income tax treaty with the United States which the Secretary determines is satisfactory for purposes of this paragraph and which includes an exchange of information program.

(ii) Dividends on stock readily tradable on United States securities market

A foreign corporation not otherwise treated as a qualified foreign corporation under clause (i) shall be so treated with respect to any dividend paid by such corporation if the stock with respect to which such dividend is paid is readily tradable on an established securities market in the United States.

(iii) Exclusion of dividends of certain foreign corporations

Such term shall not include any foreign corporation which for the taxable year of the corporation in which the dividend was paid, or the preceding taxable year, is a passive foreign investment company (as defined in section 1297).

(iv) Coordination with foreign tax credit limitation

Rules similar to the rules of section 904(b)(2)(B) shall apply with respect to the dividend rate differential under this paragraph.

(D) Special rules

(i) Amounts taken into account as investment income

Qualified dividend income shall not include any amount which the taxpayer takes into account as investment income under section 163(d)(4)(B).

(ii) Extraordinary dividends

If a taxpayer to whom this section applies receives, with respect to any share of stock, qualified dividend income from 1 or more dividends which are extraordinary dividends (within the meaning of section 1059(c)), any loss on the sale or exchange of such share shall, to the extent of such dividends, be treated as long-term capital loss.

(iii) Treatment of dividends from regulated investment companies and real estate investment trusts

A dividend received from a regulated investment company or a real estate investment trust shall be subject to the limitations prescribed in sections 854 and 857.

(i) Rate reductions after 2000

(1) 10-percent rate bracket

(A) In general

In the case of taxable years beginning after December 31, 2000—

(i) the rate of tax under subsections (a), (b), (c), and (d) on taxable income not over the initial bracket amount shall be 10 percent, and

(ii) the 15 percent rate of tax shall apply only to taxable income over the initial bracket amount but not over the maximum dollar amount for the 15-percent rate bracket.

(B) Initial bracket amount

For purposes of this paragraph, the initial bracket amount is—

(i) $14,000 in the case of subsection (a),

(ii) $10,000 in the case of subsection (b), and

(iii) ½ the amount applicable under clause (i) (after adjustment, if any, under

subparagraph (C)) in the case of subsections (c) and (d).

(C) Inflation adjustment

In prescribing the tables under subsection (f) which apply with respect to taxable years beginning in calendar years after 2003—

(i) the cost-of-living adjustment shall be determined under subsection (f)(3) by substituting ''2002'' for ''1992'' in subparagraph (B) thereof, and

(ii) the adjustments under clause (i) shall not apply to the amount referred to in subparagraph (B)(iii).

If any amount after adjustment under the preceding sentence is not a multiple of $50, such amount shall be rounded to the next lowest multiple of $50.

(2) Reductions in rates after June 30, 2001

In the case of taxable years beginning in a calendar year after 2000, the corresponding percentage specified for such calendar year in the following table shall be substituted for the otherwise applicable tax rate in the tables under subsections (a), (b), (c), (d), and (e).

In the case of taxable years beginning during calendar year:	The corresponding percentages shall be substituted for the following percentages:			
	28%	31%	36%	39.6%
2001	27.5%	30.5%	35.5%	39.1%
2002	27.0%	30.0%	35.0%	38.6%
2003 and thereafter.	25.0%	28.0%	33.0%	35.0%

(3) Adjustment of tables

The Secretary shall adjust the tables prescribed under subsection (f) to carry out this subsection.

(Aug. 16, 1954, ch. 736, 68A Stat. 5; Pub. L. 88–272, title I, §111, Feb. 26, 1964, 78 Stat. 19; Pub. L. 89–809, title I, §103(a)(2), Nov. 13, 1966, 80 Stat. 1550; Pub. L. 91–172, title VIII, §803(a), Dec. 30, 1969, 83 Stat. 678; Pub. L. 95–30, title I, §101(a), May 23, 1977, 91 Stat. 127; Pub. L. 95–600, title I, §101(a), Nov. 6, 1978, 92 Stat. 2767; Pub. L. 97–34, title I, §§101(a), 104(a), Aug. 13, 1981, 95 Stat. 176, 188; Pub. L. 97–448, title I, §101(a)(3), Jan. 12, 1983, 96 Stat. 2366; Pub. L. 99–514, title I, §101(a), title III, §302(a), title XIV, §1411(a), Oct. 22, 1986, 100 Stat. 2096, 2218, 2714; Pub. L. 100–647, title I, §§1001(a)(3), 1014(e)(1)–(3), (6), (7), title VI, §6006(a), Nov. 10, 1988, 102 Stat. 3349, 3561, 3562, 3686; Pub. L. 101–239, title VII, §§7811(j)(1), 7816(b), 7831(a), Dec. 19, 1989, 103 Stat. 2411, 2420, 2425; Pub. L. 101–508, title XI, §§11101(a)–(c), (d)(1)(A), (2), 11103(c), 11104(b), Nov. 5, 1990, 104 Stat. 1388–403 to 1388–406, 1388–408; Pub. L. 103–66, title XIII, §§13201(a), (b)(3)(A), (B), 13202(a), 13206(d)(2), Aug. 10, 1993, 107 Stat. 457, 459, 461, 467; Pub. L. 104–188, title I, §1704(m)(1), (2), Aug. 20, 1996, 110 Stat. 1882, 1883; Pub. L. 105–34, title III, §311(a), Aug. 5, 1997, 111 Stat. 831; Pub. L. 105–206, title V, §5001(a)(1)–(4), title VI, §§6005(d)(1), 6007(f)(1), July 22, 1998, 112 Stat. 787, 788, 800, 810; Pub. L. 105–277, div. J, title IV, §4002(i)(1), (3), Oct. 21, 1998, 112 Stat. 2681–907, 2681–908; Pub. L. 106–554, §1(a)(7) [title I,

§117(b)(1)], Dec. 21, 2000, 114 Stat. 2763, 2763A–604; Pub. L. 107–16, title I, §101(a), (c)(1), (2), title III, §§301(c)(1), 302(a), (b), June 7, 2001, 115 Stat. 41, 43, 54; Pub. L. 108–27, title I, §§102(a), (b)(1), 104(a), (b), 105(a), title III, §§301(a)(1), (2)(A), (b)(1), 302(a), (e)(1), May 28, 2003, 117 Stat. 754, 755, 758, 760, 763; Pub. L. 108–311, title I, §101(c), (d), title IV, §§402(a)(1)–(3), 408(a)(1), (2), Oct. 4, 2004, 118 Stat. 1167, 1168, 1184, 1190; Pub. L. 108–357, title IV, §413(c)(1), Oct. 22, 2004, 118 Stat. 1506; Pub. L. 109–222, title V, §510(a)—(c), May 17, 2006, 120 Stat. 364; Pub. L. 110–28, title VIII, §8241(a), (b), May 25, 2007, 121 Stat. 199; Pub. L. 110–185, title I, §101(f)(2), Feb. 13, 2008, 122 Stat. 617.)

AMENDMENT OF SECTION

For termination of amendment by section 105 of Pub. L. 108–311, see Effective and Termination Dates of 2004 Amendments note below.

For termination of amendment by sections 107 and 303 of Pub. L. 108–27, see Effective and Termination Dates of 2003 Amendment note below.

For termination of amendment by section 901 of Pub. L. 107–16, see Effective and Termination Dates of 2001 Amendment note below.

INFLATION ADJUSTED ITEMS FOR CERTAIN YEARS

For inflation adjustment of certain items in this section, see Revenue Procedures listed in a table below.

AMENDMENTS

2008—Subsec. (i)(1)(D). Pub. L. 110–185 struck out heading and text of subpar. (D). Text read as follows: ''This paragraph shall not apply to any taxable year to which section 6428 applies.''

2007—Subsec. (g). Pub. L. 110–28, §8241(b), struck out ''minor'' before ''children'' in heading.

Subsec. (g)(2)(A). Pub. L. 110–28, §8241(a), amended subpar. (A) generally. Prior to amendment, subpar. (A) read as follows: ''such child has not attained age 18 before the close of the taxable year,''.

2006—Subsec. (g)(2)(A). Pub. L. 109–222, §510(a), substituted ''age 18'' for ''age 14''.

Subsec. (g)(2)(C). Pub. L. 109–222, §510(c), added subpar. (C).

Subsec. (g)(4)(C). Pub. L. 109–222, §510(b), added subpar. (C).

2004—Subsec. (f)(8). Pub. L. 108–311, §§101(c), 105, temporarily amended par. (8) generally, substituting provisions relating to elimination of marriage penalty in 15-percent bracket for provisions relating to phaseout of marriage penalty in 15-percent bracket. See Effective and Termination Dates of 2004 Amendments note below.

Subsec. (g)(7)(B)(ii)(II). Pub. L. 108–311, §408(a)(1), substituted ''10 percent'' for ''10 percent.''

Subsec. (h)(1)(D)(i). Pub. L. 108–311, §402(a)(1), inserted ''(determined without regard to paragraph (11))'' after ''net capital gain''.

Subsec. (h)(6)(A)(ii)(I). Pub. L. 108–311, §408(a)(2)(A), substituted ''(4)(B)'' for ''(5)(B)''.

Subsec. (h)(6)(A)(ii)(II). Pub. L. 108–311, §408(a)(2)(B), substituted ''(4)(A)'' for ''(5)(A)''.

Subsec. (h)(10)(F) to (H). Pub. L. 108–357, §413(c)(1)(A), inserted ''and'' at end of subpar. (F), redesignated subpar. (H) as (G), and struck out former subpar. (G) which read as follows: ''a foreign investment company which is described in section 1246(b)(1) and for which an election is in effect under section 1247; and''.

Subsec. (h)(11)(B)(iii)(I). Pub. L. 108–311, §402(a)(2), substituted ''substituting in section 246(c)'' for ''substituting in section 246(c)(1)'', ''121-day period'' for ''120-day period'', and ''91-day period'' for ''90-day period''.

Subsec. (h)(11)(C)(iii). Pub. L. 108–357, §413(c)(1)(B), struck out ''a foreign personal holding company (as de-