

Internal Revenue Code Table of Contents  
Edited

UNITED STATES CODE  
TABLE OF CONTENTS (SELECTIONS)  
TITLE 26: INTERNAL REVENUE CODE

**SUBTITLE A — INCOME TAXES (SECTIONS 1 TO 1564)**

**Chapter 1 — Normal taxes and surtaxes (Sections 1 to 1400Z-2)**

SUBCHAPTER A — DETERMINATION OF TAX LIABILITY (SECTIONS 1 TO 59B)

SUBCHAPTER B — COMPUTATION OF TAXABLE INCOME (SECTIONS 61 TO 291)

SUBCHAPTER C — CORPORATE DISTRIBUTIONS AND ADJUSTMENTS (SECTIONS 301 TO 385)

SUBCHAPTER D — DEFERRED COMPENSATION, ETC. (SECTIONS 401 TO 436)

SUBCHAPTER E — ACCOUNTING PERIODS AND METHODS OF ACCOUNTING (SECTIONS 441 TO 483)

SUBCHAPTER F — EXEMPT ORGANIZATIONS (SECTIONS 501 TO 530)

SUBCHAPTER G — CORPORATIONS USED TO AVOID INCOME TAX ON SHAREHOLDERS (SECTIONS 531 TO 565)

SUBCHAPTER H — BANKING INSTITUTIONS (SECTIONS 581 TO 597)

SUBCHAPTER I — NATURAL RESOURCES (SECTIONS 611 TO 638)

SUBCHAPTER J — ESTATES, TRUSTS, BENEFICIARIES, AND DECEDENTS (SECTIONS 641 TO 692)

SUBCHAPTER K — PARTNERS AND PARTNERSHIPS (SECTIONS 701 TO 777)

PART I — DETERMINATION OF TAX LIABILITY (SECTIONS 701 TO 709)

Sec. 701. Partners, Not Partnership, Subject To Tax

Sec. 702. Income And Credits Of Partner

Sec. 703. Partnership Computations

Sec. 704. Partner's Distributive Share

Sec. 705. Determination Of Basis Of Partner's Interest

Sec. 706. Taxable Years Of Partner And Partnership

Sec. 707. Transactions Between Partner And Partnership

Sec. 708. Continuation Of Partnership

Sec. 709. Treatment Of Organization And Syndication Fees

PART II — CONTRIBUTIONS, DISTRIBUTIONS, AND TRANSFERS (SECTIONS 721 TO 755)

**Subpart A — Contributions to a Partnership (Sections 721 to 724)**

Sec. 721. Nonrecognition Of Gain Or Loss On Contribution

Sec. 722. Basis Of Contributing Partner's Interest

Sec. 723. Basis Of Property Contributed To Partnership

Sec. 724. Character Of Gain Or Loss On Contributed Unrealized Receivables, Inventory Items, And Capital Loss Property

**Subpart B — Distributions by a partnership (Sections 731 to 737)**

Sec. 731. Extent Of Recognition Of Gain Or Loss On Distribution

Sec. 732. Basis Of Distributed Property Other Than Money

Sec. 733. Basis Of Distributee Partner's Interest

Sec. 734. Adjustment To Basis Of Undistributed Partnership Property Where Section 754 Election Or Substantial Basis Reduction

Sec. 735. Character Of Gain Or Loss On Disposition Of Distributed Property

Sec. 736. Payments To A Retiring Partner Or A Deceased Partner's Successor In Interest

Sec. 737. Recognition Of Precontribution Gain In Case Of Certain Distributions To Contributing Partner

**Subpart C — Transfers of interests in a partnership (Sections 741 to 743)**

Sec. 741. Recognition And Character Of Gain Or Loss On Sale Or Exchange

Sec. 742. Basis Of Transferee Partner's Interest

Sec. 743. Special Rules Where Section 754 Election Or Substantial Built-In Loss

**Subpart D — Provisions Common to Other Subparts (Sections 751 to 755)**

Sec. 751. Unrealized Receivables And Inventory Items

Sec. 752. Treatment Of Certain Liabilities

Sec. 753. Partner Receiving Income In Respect Of Decedent

Sec. 754. Manner Of Electing Optional Adjustment To Basis Of Partnership Property

Sec. 755. Rules For Allocation Of Basis

**PART III — DEFINITIONS (SECTION 761)**

Sec. 761. Terms Defined

**PART IV — SPECIAL RULES FOR ELECTING LARGE PARTNERSHIPS (SECTIONS 771 TO 777) [REPEALED]**

**SUBCHAPTER L — INSURANCE COMPANIES (SECTIONS 801 TO 848)**

**SUBCHAPTER M — REGULATED INVESTMENT COMPANIES AND REAL ESTATE  
INVESTMENT TRUSTS (SECTIONS 851 TO 860L)**

**SUBCHAPTER N — TAX BASED ON INCOME FROM SOURCES WITHIN OR WITHOUT THE  
UNITED STATES (SECTIONS 861 TO 999)**

**SUBCHAPTER O — GAIN OR LOSS ON DISPOSITION OF PROPERTY (SECTIONS 1001 TO 1103)**

**SUBCHAPTER P — CAPITAL GAINS AND LOSSES (SECTIONS 1202 TO 1298)**

**SUBCHAPTER Q — READJUSTMENT OF TAX BETWEEN YEARS AND SPECIAL LIMITATIONS  
(SECTIONS 1301 TO 1351)**

**SUBCHAPTER R — ELECTION TO DETERMINE CORPORATE TAX ON CERTAIN  
INTERNATIONAL SHIPPING ACTIVITIES USING PER TON RATE (SECTIONS 1352 TO 1359)**

**SUBCHAPTER S — TAX TREATMENT OF S CORPORATIONS AND THEIR SHAREHOLDERS  
(SECTIONS 1361 TO 1379)**

SUBCHAPTER T — COOPERATIVES AND THEIR PATRONS (SECTIONS 1381 TO 1388)

SUBCHAPTER U — DESIGNATION AND TREATMENT OF EMPOWERMENT ZONES,  
ENTERPRISE COMMUNITIES, AND RURAL DEVELOPMENT INVESTMENT AREAS (SECTIONS  
1391 TO 1397F)

SUBCHAPTER V — TITLE 11 CASES (SECTIONS 1398 TO 1399)

SUBCHAPTER W — DISTRICT OF COLUMBIA ENTERPRISE ZONE (SECTIONS 1400 TO 1400C)  
[REPEALED]

SUBCHAPTER X — RENEWAL COMMUNITIES (SECTIONS 1400E TO 1400J) [REPEALED]

SUBCHAPTER Y — SHORT-TERM REGIONAL BENEFITS (SECTIONS 1400L - 1400U-3)  
[REPEALED]

SUBCHAPTER Z — OPPORTUNITY ZONES (SECTIONS 1400Z-1 TO 1400Z-2)

**Chapter 2 — Tax on Self-Employment Income (Sections 1401 to 1403)**

**Chapter 2A — Unearned Income Medicare Contribution (Section 1411)**

**Chapter 3 — Withholding of Tax on Nonresident Aliens and Foreign Corporations (Sections 1441 to  
1464)**

**Chapter 4 — Taxes to Enforce Reporting on Certain Foreign Accounts (Sections 1471 to 1474)**

**Chapter 5 — Tax on Transfers to Avoid Income Tax (Sections 1491 to 1494) [Repealed]**

**Chapter 6 — Consolidated Returns (Sections 1501 to 1564)**

**SUBTITLE B — ESTATE AND GIFT TAXES (SECTIONS 2001 TO 2801)**

**SUBTITLE C — EMPLOYMENT TAXES (SECTIONS 3101 TO 3510)**

**SUBTITLE D — MISCELLANEOUS EXCISE TAXES (SECTIONS 4001 TO 5000C)**

**SUBTITLE E — ALCOHOL, TOBACCO, AND CERTAIN OTHER EXCISE TAXES (SECTIONS  
5001 TO 5891)**

**SUBTITLE F — PROCEDURE AND ADMINISTRATION (SECTIONS 6001 TO 7874)**

**SUBTITLE G — THE JOINT COMMITTEE ON TAXATION (SECTIONS 8001 TO 8023)**

**SUBTITLE H — FINANCING OF PRESIDENTIAL ELECTION CAMPAIGNS (SECTIONS 9001  
TO 9042)**

**SUBTITLE I — TRUST FUND CODE (SECTIONS 9500 TO 9602)**

**SUBTITLE J — COAL INDUSTRY HEALTH BENEFITS (SECTIONS 9701 TO 9722)**

**SUBTITLE K — GROUP HEALTH PLAN REQUIREMENTS (SECTIONS 9801 TO 9834)**