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)

PART I — TAX ON INDIVIDUALS

- Sec. 1. Tax Imposed
- Sec. 2. Definitions And Special Rules
- Sec. 3. Tax Tables For Individuals
- Sec. 5. Cross References Relating To Tax On Individuals

PART II — TAX ON CORPORATIONS (SECTIONS 11 TO 12)

- Sec. 11. Tax Imposed
- Sec. 12. Cross References Relating To Tax On Corporations

PART III — CHANGES IN RATES DURING A TAXABLE YEAR (SECTION 15)

Sec. 15. Effect Of Changes

PART IV — CREDITS AGAINST TAX (SECTIONS 21 TO 54AA)

Subpart A — Nonrefundable Personal Credits (Sections 21 to 26)

- Sec. 21. Expenses For Household And Dependent Care Services Necessary For Gainful Employment
- Sec. 22. Credit For The Elderly And The Permanently And Totally Disabled
- Sec. 23. Adoption Expenses
- Sec. 24. Child Tax Credit
- Sec. 25. Interest On Certain Home Mortgages
- Sec. 25A. American Opportunity And Lifetime Learning Credits
- Sec. 25B. Elective Deferrals And IRA Contributions By Certain Individuals
- Sec. 25C. Nonbusiness Energy Property
- Sec. 25D. Residential Energy Efficient Property
- Sec. 26. Limitation Based On Tax Liability; Definition Of Tax Liability

Subpart B — Other Credits (Sections 27 to 30D)

- Sec. 27. Taxes Of Foreign Countries And Possessions Of The United States
- Sec. 29. Credit For Producing Fuel From A Nonconventional Source
- Sec. 30. Certain Plug-In Electric Vehicles [Repealed]
- Sec. 30A. Puerto Rico Economic Activity Credit [Repealed]
- Sec. 30B. Alternative Motor Vehicle Credit
- Sec. 30C. Alternative Fuel Vehicle Refueling Property Credit
- Sec. 30D. New Qualified Plug-In Electric Drive Motor Vehicles

Subpart C — **Refundable Credits (Sections 31 to 37)**

- Sec. 31. Tax Withheld On Wages
- Sec. 32. Earned Income
- Sec. 33. Tax Withheld At Source On Nonresident Aliens And Foreign Corporations
- Sec. 34. Certain Uses Of Gasoline And Special Fuels
- Sec. 35. Health Insurance Costs Of Eligible Individuals

- Sec. 36. First-Time Homebuyer Credit
- Sec. 36A. Making Work Pay Credit [Repealed]
- Sec. 36B. Refundable Credit For Coverage Under A Qualified Health Plan
- Sec. 36C. Adoption Expenses
- Sec. 37. Overpayments Of Tax

Subpart D — Business Related Credits (Sections 38 to 45T)

- Sec. 38. General Business Credit
- Sec. 39. Carryback And Carryforward Of Unused Credits
- Sec. 40. Alcohol, Etc. Used As Fuel
- Sec. 40A. Biodiesel And Renewable Diesel Used As Fuel
- Sec. 41. Credit For Increasing Research Activities
- Sec. 42. Low-Income Housing Credit
- Sec. 43. Enhanced Oil Recovery Credit
- Sec. 44. Expenditures To Provide Access To Disabled Individuals
- Sec. 45. Electricity Produced From Certain Renewable Resources, Etc.
- Sec. 45A. Indian Employment Credit
- Sec. 45B. Credit For Portion Of Employer Social Security Taxes Paid With Respect To Employee Cash Tips
- Sec. 45C. Clinical Testing Expenses For Certain Drugs For Rare Diseases Or Conditions
- Sec. 45D. New Markets Tax Credit
- Sec. 45E. Small Employer Pension Plan Startup Costs
- Sec. 45F. Employer-Provided Child Care Credit
- Sec. 45G. Railroad Track Maintenance Credit
- Sec. 45H. Credit For Production Of Low Sulfur Diesel Fuel.
- Sec. 45I. Credit For Producing Oil And Gas From Marginal Wells
- Sec. 45J. Credit For Production From Advanced Nuclear Power Facilities
- Sec. 45K. Credit For Producing Fuel From A Nonconventional Source
- Sec. 45L. New Energy Efficient Home Credit
- Sec. 45M. Energy Efficient Appliance Credit [Repealed]
- Sec. 45N. Mine Rescue Team Training Credit
- Sec. 45O. Agricultural Chemicals Security Credit
- Sec. 45P. Employer Wage Credit For Employees Who Are Active Duty Members Of The Uniformed Services
- Sec. 45Q. Credit For Carbon Oxide Sequestration
- Sec. 45R. Employee Health Insurance Expenses Of Small Employers
- Sec. 45S. Employer Credit For Paid Family And Medical Leave
- Sec. 45T. Auto-Enrollment Option For Retirement Savings Options Provided By Small Employers

Subpart E — Rules For Computing Investment Credit (Sections 46 to 50B)

Subpart F — Rules for Computing Work Opportunity Credit (Sections 51 to 52)

Subpart G — Credit Against Regular Tax for Prior Year Minimum Tax Liability (Section 53)

Subpart H — Nonrefundable Credit to Holders of Clean Renewable Energy Bonds (Section 54) [Repealed]

Subpart I — Qualified Tax Credit Bonds (Sections 54A to 54F) [Repealed]

Subpart J — Build America Bonds (Section 54AA) [Repealed]

PART VI — ALTERNATIVE MINIMUM TAX (SECTIONS 55 TO 59)

PART VII—BASE EROSION AND ANTI-ABUSE TAX (SECTION 59A)

PART VIII — SUPPLEMENTAL MEDICARE PREMIUM [REPEALED] (SECTION 59B)

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

PART I — DEFINITION OF GROSS INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, ETC. (SECTIONS 61 TO 68)

- Sec. 61. Gross Income Defined
- Sec. 62. Adjusted Gross Income Defined
- Sec. 63. Taxable Income Defined
- Sec. 64. Ordinary Income Defined
- Sec. 65. Ordinary Loss Defined
- Sec. 66. Treatment Of Community Income
- Sec. 67. 2-Percent Floor On Miscellaneous Itemized Deductions
- Sec. 68. Overall Limitation On Itemized Deductions

PART II — ITEMS SPECIFICALLY INCLUDED IN GROSS INCOME (SECTIONS 72 TO 91)

- Sec. 71. Alimony And Separate Maintenance Payments [Repealed]
- Sec. 72. Annuities; Certain Proceeds Of Endowment And Life Insurance Contracts
- Sec. 73. Services Of Child
- Sec. 74. Prizes And Awards
- Sec. 75. Dealers In Tax-Exempt Securities
- Sec. 77. Commodity Credit Loans
- Sec. 78. Gross Up For Deemed Paid Foreign Tax Credit
- Sec. 79. Group-Term Life Insurance Purchased For Employees
- Sec. 80. Restoration Of Value Of Certain Securities
- Sec. 82. Reimbursement Of Moving Expenses
- Sec. 83. Property Transferred In Connection With Performance Of Services
- Sec. 84. Transfer Of Appreciated Property To Political Organizations
- Sec. 85. Unemployment Compensation
- Sec. 86. Social Security And Tier 1 Railroad Retirement Benefits
- Sec. 87. Alcohol And Biodiesel Fuels Credits
- Sec. 88. Certain Amounts With Respect To Nuclear Decommissioning Costs
- Sec. 89. Benefits Provided Under Certain Employee Benefit Plans [Repealed]
- Sec. 90. Illegal Federal Irrigation Subsidies
- Sec. 91. Certain Foreign Branch Losses Transferred To Specified 10-Percent Owned Foreign Corporations

PART III — ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME (SECTIONS 101 TO 140)

- Sec. 101. Certain Death Benefits
- Sec. 102. Gifts And Inheritances
- Sec. 103. Interest On State And Local Bonds
- Sec. 103A. Mortgage Subsidy Bonds [Repealed]
- Sec. 104. Compensation For Injuries Or Sickness
- Sec. 105. Amounts Received Under Accident And Health Plans
- Sec. 106. Contributions By Employer To Accident And Health Plans
- Sec. 107. Rental Value Of Parsonages
- Sec. 108. Income From Discharge Of Indebtedness
- Sec. 109. Improvements By Lessee On Lessor's Property
- Sec. 110. Qualified Lessee Construction Allowances For Short-Term Leases
- Sec. 111. Recovery Of Tax Benefit Items
- Sec. 112. Certain Combat Zone Compensation Of Members Of The Armed Forces
- Sec. 113. Mustering-Out Payments For Members Of The Armed Forces [Repealed]

- Sec. 114. Extraterritorial Income [Repealed]
- Sec. 115. Income Of States, Municipalities, Etc.
- Sec. 117. Qualified Scholarships
- Sec. 118. Contributions To The Capital Of A Corporation
- Sec. 119. Meals Or Lodging Furnished For The Convenience Of The Employer
- Sec. 120. Amounts Received Under Qualified Group Legal Services Plans [Repealed]
- Sec. 121. Exclusion Of Gain From Sale Of Principal Residence
- Sec. 122. Certain Reduced Uniformed Services Retirement Pay
- Sec. 123. Amounts Received Under Insurance Contracts For Certain Living Expenses
- Sec. 124. Qualified Transportation Provided By Employer [Repealed]
- Sec. 125. Cafeteria Plans
- Sec. 126. Certain Cost-Sharing Payments
- Sec. 127. Educational Assistance Programs
- Sec. 128. Interest On Certain Savings Certificates [Repealed]
- Sec. 129. Dependent Care Assistance Programs
- Sec. 130. Certain Personal Injury Liability Assignments
- Sec. 131. Certain Foster Care Payments
- Sec. 132. Certain Fringe Benefits
- Sec. 133. Interest On Certain Loans Used To Acquire Employer Securities [Repealed]
- Sec. 134. Certain Military Benefits
- Sec. 135. Income From United States Savings Bonds Used To Pay Higher Education Tuition And Fees
- Sec. 136. Energy Conservation Subsidies Provided By Public Utilities
- Sec. 137. Adoption Assistance Programs
- Sec. 138. Medicare Advantage MSA
- Sec. 139. Disaster Relief Payments
- Sec. 139A. Federal Subsidies For Prescription Drug Plans
- Sec. 139B. Benefits Provided To Volunteer Firefighters And Emergency Medical Responders
- Sec. 139C. COBRA Premium Assistance [Repealed]
- Sec. 139D. Indian Health Care Benefits
- Sec. 139E. Indian General Welfare Benefits
- Sec. 139F. Certain Amounts Received By Wrongfully Incarcerated Individuals
- Sec. 139G. Assignments To Alaska Native Settlement Trusts
- Sec. 139H. Interest Received In Action To Recover Property Seized By The Internal Revenue Service
- Based On Structuring Transaction
- Sec. 139I. Continuation Coverage Premium Assistance
- Sec. 140. Cross References To Other Acts

PART IV — TAX EXEMPTION REQUIREMENTS FOR STATE AND LOCAL BONDS (SECTIONS 141 TO 150)

PART V — DEDUCTIONS FOR PERSONAL EXEMPTIONS (SECTIONS 151 TO 153)

- Sec. 151. Allowance Of Deductions For Personal Exemptions
- Sec. 152. Dependent Defined
- Sec. 153. Cross References

PART VI — ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (SECTIONS 161 TO 199A)

- Sec. 161. Allowance Of Deductions
- Sec. 162. Trade Or Business Expenses
- Sec. 163. Interest
- Sec. 164. Taxes
- Sec. 165. Losses
- Sec. 166. Bad Debts

- Sec. 167. Depreciation
- Sec. 168. Accelerated Cost Recovery System
- Sec. 169. Amortization Of Pollution Control Facilities
- Sec. 170. Charitable, Etc., Contributions And Gifts
- Sec. 171. Amortizable Bond Premium
- Sec. 172. Net Operating Loss Deduction
- Sec. 173. Circulation Expenditures
- Sec. 174. Research And Experimental Expenditures (Amounts paid or incurred in taxable years beginning before 2022)
- Sec. 174. Amortization of Research And Experimental Expenditures (Amounts paid or incurred in taxable years beginning after 2021)
- Sec. 175. Soil And Water Conservation Expenditures; Endangered Species Recovery Expenditures
- Sec. 176. Payments With Respect To Employees Of Certain Foreign Corporations
- Sec. 178. Amortization Of Cost Of Acquiring A Lease
- Sec. 179. Election To Expense Certain Depreciable Business Assets
- Sec. 179A. Deduction For Clean-Fuel Vehicles And Certain Refueling Property [Repealed]
- Sec. 179B. Deduction For Capital Costs Incurred In Complying With Environmental Protection Agency Sulfur Regulations
- Sec. 179C. Election To Expense Certain Refineries
- Sec. 179D. Energy Efficient Commercial Buildings Deduction
- Sec. 179E. Election To Expense Advanced Mine Safety Equipment
- Sec. 180. Expenditures By Farmers For Fertilizer, Etc.
- Sec. 181. Treatment Of Certain Qualified Film And Television And Live Theatrical Productions
- Sec. 183. Activities Not Engaged In For Profit
- Sec. 184. Amortization Of Certain Railroad Rolling Stock [Repealed]
- Sec. 186. Recoveries Of Damages For Antitrust Violations, Etc.
- Sec. 188. Amortization Of Certain Expenditures For Child Care Facilities [Repealed]
- Sec. 189. Amortization Of Real Property Construction Period Interest And Taxes [Repealed]
- Sec. 190. Expenditures To Remove Architectural And Transportation Barriers To The Handicapped And Elderly
- Sec. 192. Contributions To Black Lung Benefit Trust
- Sec. 193. Tertiary Injectants
- Sec. 194. Treatment Of Reforestation Expenditures
- Sec. 194A. Contributions To Employer Liability Trusts
- Sec. 195. Start-Up Expenditures
- Sec. 196. Deduction For Certain Unused Business Credits
- Sec. 197. Amortization Of Goodwill And Certain Other Intangibles
- Sec. 198. Expensing Of Environmental Remediation Costs
- Sec. 198A. Expensing of Qualified Disaster Expenses [Repealed]
- Sec. 199. Income Attributable To Domestic Production Activities [Repealed]
- Sec. 199A. Qualified Business Income

PART VII — ADDITIONAL ITEMIZED DEDUCTIONS FOR INDIVIDUALS (SECTIONS 211 TO 224)

- Sec. 211. Allowance Of Deductions
- Sec. 212. Expenses For Production Of Income
- Sec. 213. Medical, Dental, Etc., Expenses
- Sec. 215. Alimony, Etc., Payments [Repealed]
- Sec. 216. Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder
- Sec. 217. Moving Expenses
- Sec. 219. Retirement Savings

- Sec. 220. Archer MSAs
- Sec. 221. Interest On Education Loans
- Sec. 222. Qualified Tuition And Related Expenses [Repealed]
- Sec. 223. Health Savings Accounts
- Sec. 224. Cross Reference

PART VIII — SPECIAL DEDUCTIONS FOR CORPORATIONS (SECTIONS 241 TO 250)

PART IX — ITEMS NOT DEDUCTIBLE (SECTIONS 261 TO 280H)

- Sec. 261. General Rule For Disallowance Of Deductions
- Sec. 262. Personal, Living, And Family Expenses
- Sec. 263. Capital Expenditures
- Sec. 263A. Capitalization And Inclusion In Inventory Costs Of Certain Expenses
- Sec. 264. Certain Amounts Paid In Connection With Insurance Contracts
- Sec. 265. Expenses And Interest Relating To Tax-Exempt Income
- Sec. 266. Carrying Charges
- Sec. 267. Losses, Expenses, And Interest With Respect To Transactions Between Related Taxpayers
- Sec. 267A. Certain Related Party Amounts Paid Or Accrued In Hybrid Transactions Or With Hybrid Entities
- Sec. 268. Sale Of Land With Unharvested Crop
- Sec. 269. Acquisitions Made To Evade Or Avoid Income Tax
- Sec. 269A. Personal Service Corporations Formed Or Availed Of To Avoid Or Evade Income Tax
- Sec. 269B. Stapled Entities
- Sec. 271. Debts Owed By Political Parties, Etc.
- Sec. 272. Disposal Of Coal Or Domestic Iron Ore
- Sec. 273. Holders Of Life Or Terminable Interest
- Sec. 274. Disallowance Of Certain Entertainment, Etc., Expenses
- Sec. 275. Certain Taxes
- Sec. 276. Certain Indirect Contributions To Political Parties
- Sec. 277. Deductions Incurred By Certain Membership Organizations In Transactions With Members
- Sec. 279. Interest On Indebtedness Incurred By Corporation To Acquire Stock Or Assets Of Another Corporation
- Sec. 280A. Disallowance Of Certain Expenses In Connection With Business Use Of Home, Rental Of Vacation Homes, Etc.
- Sec. 280B. Demolition Of Structures
- Sec. 280C. Certain Expenses For Which Credits Are Allowable
- Sec. 280E. Expenditures In Connection With The Illegal Sale Of Drugs
- Sec. 280F. Limitation On Depreciation For Luxury Automobiles; Limitation Where Certain Property Used For Personal Purposes
- Sec. 280G. Golden Parachute Payments
- Sec. 280H. Limitation On Certain Amounts Paid To Employee-Owners By Personal Service Corporations Electing Alternative Taxable Years
 - PART X TERMINAL RAILROAD CORPORATIONS AND THEIR SHAREHOLDERS (SECTION 281)
 - PART XI SPECIAL RULES RELATING TO CORPORATE PREFERENCE ITEMS (SECTION 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)

PART I — ACCOUNTING PERIODS (SECTIONS 441 TO 444)

- Sec. 441. Period For Computation Of Taxable Income
- Sec. 442. Change Of Annual Accounting Period
- Sec. 443. Returns For A Period Of Less Than 12 Months
- Sec. 444. Election Of Taxable Year Other Than Required Taxable Year

PART II — METHODS OF ACCOUNTING (SECTIONS 446 TO 475)

Subpart A — Methods of Accounting in General (Sections 446 to 448)

- Sec. 446. General Rule For Methods Of Accounting
- Sec. 447. Method Of Accounting For Corporations Engaged In Farming
- Sec. 448. Limitation On Use Of Cash Method Of Accounting

Subpart B — Taxable Year for Which Items of Gross Income Included (Sections 451 to 460)

- Sec. 451. General Rule For Taxable Year Of Inclusion
- Sec. 453. Installment Method
- Sec. 453A. Special Rules For Nondealers
- Sec. 453B. Gain Or Loss On Disposition Of Installment Obligations
- Sec. 454. Obligations Issued At Discount
- Sec. 455. Prepaid Subscription Income
- Sec. 456. Prepaid Dues Income Of Certain Membership Organizations
- Sec. 457. Deferred Compensation Plans Of State And Local Governments And Tax-Exempt Organizations
- Sec. 457A. Nonqualified Deferred Compensation From Certain Tax Indifferent Parties
- Sec. 458. Magazines, Paperbacks, And Records Returned After The Close Of The Taxable Year
- Sec. 460. Special Rules For Long-Term Contracts

Subpart C — Taxable Year for Which Deductions Taken (Sections 461 to 470)

- Sec. 461. General Rule For Taxable Year Of Deduction
- Sec. 464. Limitations On Deductions For Certain Farming Expenses
- Sec. 465. Deductions Limited To Amount At Risk
- Sec. 467. Certain Payments For The Use Of Property Or Services
- Sec. 468. Special Rules For Mining And Solid Waste Reclamation And Closing Costs
- Sec. 468A. Special Rules For Nuclear Decommissioning Costs
- Sec. 468B. Special Rules For Designated Settlement Funds
- Sec. 469. Passive Activity Losses And Credits Limited
- Sec. 470. Limitation On Deductions Allocable To Property Used By Governments Or Other Tax-Exempt Entities

Subpart D — Inventories (Sections 471 to 475)

PART III — ADJUSTMENTS (SECTIONS 481 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)

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)

PART I — TREATMENT OF CAPITAL GAINS (SECTION 1202)

PART II — TREATMENT OF CAPITAL LOSSES (SECTIONS 1211 TO 1212)

- Sec. 1211. Limitation On Capital Losses
- Sec. 1212. Capital Loss Carrybacks And Carryovers
- PART III GENERAL RULES FOR DETERMINING CAPITAL GAINS AND LOSSES (SECTIONS 1221 TO 1223)
- Sec. 1221. Capital Asset Defined
- Sec. 1222. Other Terms Relating To Capital Gains And Losses
- Sec. 1223. Holding Period Of Property

PART IV — SPECIAL RULES FOR DETERMINING CAPITAL GAINS AND LOSSES (SECTIONS 1231 TO 1260)

- Sec. 1231. Property Used In The Trade Or Business And Involuntary Conversions
- Sec. 1233. Gains And Losses From Short Sales
- Sec. 1234. Options To Buy Or Sell
- Sec. 1234A. Gains Or Losses From Certain Terminations
- Sec. 1234B. Gains Or Losses From Securities Futures Contracts
- Sec. 1235. Sale Or Exchange Of Patents
- Sec. 1236. Dealers In Securities
- Sec. 1237. Real Property Subdivided For Sale
- Sec. 1238. Amortization In Excess Of Depreciation [Repealed]
- Sec. 1239. Gain From Sale Of Depreciable Property Between Certain Related Taxpayers
- Sec. 1241. Cancellation Of Lease Or Distributor's Agreement
- Sec. 1242. Losses On Small Business Investment Company Stock
- Sec. 1243. Loss Of Small Business Investment Company
- Sec. 1244. Losses On Small Business Stock
- Sec. 1245. Gain From Dispositions Of Certain Depreciable Property
- Sec. 1246. Gain On Foreign Investment Company Stock [Repealed]
- Sec. 1247. Election By Foreign Investment Companies To Distribute Income Currently [Repealed]
- Sec. 1248. Gain From Certain Sales Or Exchanges Of Stock In Certain Foreign Corporations
- Sec. 1249. Gain From Certain Sales Or Exchanges Of Patents, Etc., To Foreign Corporations
- Sec. 1250. Gain From Dispositions Of Certain Depreciable Realty
- Sec. 1252. Gain From Disposition Of Farm Land
- Sec. 1253. Transfers Of Franchises, Trademarks, And Trade Names
- Sec. 1254. Gain From Disposition Of Interest In Oil, Gas, Geothermal, Or Other Mineral Properties
- Sec. 1255. Gain From Disposition Of Section 126 Property
- Sec. 1256. Section 1256 Contracts Marked To Market
- Sec. 1257. Disposition Of Converted Wetlands Or Highly Erodible Croplands
- Sec. 1258. Recharacterization Of Gain From Certain Financial Transactions
- Sec. 1259. Constructive Sales Treatment For Appreciated Financial Positions
- Sec. 1260. Gains From Constructive Ownership Transactions

PART V — SPECIAL RULES FOR BONDS AND OTHER DEBT INSTRUMENTS (SECTIONS 1271 TO 1288)

PART VI — TREATMENT OF CERTAIN PASSIVE FOREIGN INVESTMENT COMPANIES (SECTIONS 1291 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)