

Internal Revenue Code and Regulations
Selected Sections
2023

Introduction

This book contains (1) an edited table of contents of the Internal Revenue Code, (2) Revenue Procedure 2022-38, which adjusts various provisions of the Code for inflation for 2023, (3) excerpts from Revenue Procedure 87-57, which provides tables to assist with determining depreciation, (4) selected sections of the Internal Revenue Code, and (5) selected sections of the regulations associated with the Internal Revenue Code.

The book is designed for tax courses taught in 2023.

Edited Table of Contents

The edited table of contents is not the table of contents of this volume. Rather, it is an edited table of contents of the entire Internal Revenue Code (USC title 26), to provide a sense of the structure of the Code.

Inflation-Adjusting Revenue Procedure

This revenue procedure, Rev. Proc. 2022-38, provides inflation adjustments for 2023.

Depreciation Revenue Procedure (Excerpts)

This revenue procedure, Rev. Proc. 87-57, provides tables to assist with determining depreciation.

Selected Sections of the Internal Revenue Code

The selected sections of the Internal Revenue Code are drawn from the government website that permits downloading of all of the United States Code. The release point for this version of the Code is December 27, 2022. That means that the Code sections are current through December 27, 2022. The website from which I drew this material is available at this link:

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

Selected Sections of Regulations

The selected sections of the regulations, 26 CFR, are drawn from the government website that permits downloading of all of the Code of Federal Regulations. These regulations are up to date as of February 23, 2023. The website from which this material was drawn is available at this link:

<https://www.ecfr.gov/current/title-26/chapter-I/subchapter-A/part-1>

About This Book

This book was generated from the website <https://www.lawskypracticeproblems.org/codeandregs>, which was coded by Sarah Lawsky, a professor at Northwestern Pritzker School of Law. The code used to generate the files is available at <https://github.com/slawsk/selectedSections>. To the extent anything in this book could be subject to copyright, it is freely available under the [Creative Commons Attribution-ShareAlike 4.0 International license](https://creativecommons.org/licenses/by-sa/4.0/)—roughly speaking, you can share this or use it for any purpose, just so long as you give appropriate credit, distribute the material so other people can use it under the same terms, and don't create any additional restrictions.