

## **US Code**

*(Unofficial compilation from the Legal Information Institute)*

### **TITLE 26 - INTERNAL REVENUE CODE**

#### **Subtitle D - Miscellaneous Excise Taxes**

#### **CHAPTER 47—CERTAIN GROUP HEALTH PLANS**

*Please Note: This compilation of the US Code, current as of Jan. 7, 2011 , has been prepared by the Legal Information Institute using data from the U.S. House of Representatives, Office of the Law Revision Counsel. It is not an official U.S. government publication. For more details please see: <http://www.law.cornell.edu/uscode/uscp rint.html>.*

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**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

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
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
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

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
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

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
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)
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

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
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

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
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
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

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
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

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
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
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)

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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)

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<b>1939 Code section number</b>	<b>1986 Code section number</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
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

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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

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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
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)

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
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)

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
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
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

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
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
1118	7460
1119, 1120, 1121	6902, 7461, 7462
1130–1133	7471–7474
1140–1143	7481–7484
1144	Omitted
1145	7101, 7485(a)
1146	7486
1250–1252	1491–1493
1253	1494, 6071, 6081(a), 6091(a), 6151(a)
1400	3101
1401(a), (b)	3102(a), (b)
1401(c)	6205(a), 6413(a)(1)
1401(d)(1), (2)	Omitted
1401(d)(3), (4)	6413(c)(1), (2)
1402	3502
1403	6051(a)
1410	3111
1411	6205(a), 6413(a)
1412	3112
1420(a)	3501
1420(b)	6601(a), (f)(1)
1420(c)	6011(a), 6071, 6081(a), 6091(a), 6302(b)
1420(d)	6313
1420(e)	3122
1421	6205(b), 6413(b)
1422	3503
1423(a)	6802(1)
1423(b), (c)	6803(a)(1), (2)
1424	7509
1425(a)	7209
1425(b)	7208(1)
1426(a)–(e)	3121(a)–(e)
1426(f)	7701(a)(1)
1426(g)–(l)	3121(f)–(k)
1427, 1428	3123, 3124
1429	7805(a), (c)
1430, 1431	Omitted
1432	3125
1500	3201
1501(a), (b)	3202(a), (b)
1501(c)	6205(a)(1), 6413(a)(1)
1502	6205(b), 6413(b)

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
1503	3502(a)
1510, 1511, 1512	3211, 3212, 3502
1520	3221
1521	6205(a)(1), 6413(a)(1)
1522	6205(b), 6413(b)
1530(a)	3501
1530(b)	6011(a), 6071, 6081(a), 6091(a), 6151(a)
1530(c)	6601(a), (f)(1)
1530(d)	6313
1531	3503
1532(a)–(e)	3231(a)–(e)
1532(f)	7701(a)(9)
1532(g), (h)	3231(f), (g)
1532(i)	7701(a)(1)
1534	3232
1535	7805(a), (c)
1536, 1537	Omitted
1538	3233
1600	3301
1601(a)–(c)	3302
1601(d)	6413(d)
1602	3303
1603	3304
1604(a)	6011(a), 6065, 6071, 6091(b)(1), (2)
1604(b)	6081(a)
1604(c)	6106
1605(a)	3501
1605(b)	6601(a), (f)(1)
1605(c)	6152(a)(3), (b), 6155(a), 6601(c)(2)
1605(d)	6161(a)(1)
1605(e)	6313
1606	3305
1607(a)–(j)	3306(a)–(j)
1607(k)	7701(a)(1)
1607(l)–(o)	3306(k)–(n)
1608	3307
1609	7805(a), (c)
1610	Omitted
1611	3308
1621	3401
1622(a), (b)	3402(a), (b)
1622(c)(1)(A)	Omitted
1622(c)(1)(B), (2)–(5)	3402(c)
1622(d)	3402(d)
1622(e)	3502(b)
1622(f)(1)	6414
1622(f)(2)	6401, 6402
1622(g)–(k)	3402(e)–(i)

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
1623	3403
1624	3404, 6011(a)
1625(c)	6081(a)
1626(a)	7204
1626(b)	6674
1626(d)	7205
1627	Omitted
1631	6651(a)
1632	3504
1633(a), (b)	6051(a)-(d)
1633(c)	6081(a)
1634(a)	7204
1634(b)	6659, 6674
1635(a)	6501(a)
1635(b)	6501(c)(1), (3)
1635(c)	6501(c)(2)
1635(d)	6502(a)
1635(e)	6501(b)(2)
1635(f), (g)	Omitted
1636(a)(1)	6511(a), (b)(1)
1636(a)(2)	6511(b)(2)
1636(b)	Omitted
1636(c)	6513(c)
1636(d), (e)	Omitted
1650	4001, 4011, 4021, 4471
1651	4031
1652-1655	Omitted
1656(a), (b), (c)	5063(a), (b), (c)
1657-1659	Omitted
1700	4231, 4232, 6011(a)
1701	4233
1702, 1703	4234
1704	4232
1710	4241
1711	4243
1712	4242
1715(a)	4291
1715(b), (c)	6151(a)
1715(d)	6415(b), (c), (d), 6416(a)
1716(a)	6011(a), 6065(a)
1716(b)	6071, 6081(a)
1716(c)	6091(b)(1), (2)
1717	6601(a), (f)(1)
1718(a)	7201, 7203
1718(b)	7201, 7202
1718(c)	6659, 6671(a), 6672
1718(d)	6671(b), 7343
1719	6302(b)

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
1720	6001
1721–1723	Omitted
1800	4301, 4311, 4321
1801	4311, 4312, 4314, 4315, 4381
1802	4301, 4302, 4304, 4321, 4322, 4323, 4341, 4342, 4343, 4344, 4351, 4352, 4353, 4381
1804	4371, 4372, 4373
1805	4891, 4892, 4894, 4895, 4896, 7701(a)(1)
1807	4451
1808	4303, 4373, 4382
1809	4383, 4454, 4893, 6201(a)(2), 6801(a), (b)
1815	6804
1816	Omitted
1817(a)–(c)	6802(1)–(3)
1818(a)	6803(b)(1), 7101
1818(b)	6803(b)(2)
1819	Omitted
1820	7271(2), (3)
1821(a)(1)	7201, 7203
1821(a)(2)	7201, 7202
1821(a)(3)	6653(e), 6659, 6671(a), 6672
1821(a)(4)	6671(b), 7343
1821(b)(3)	4374, 7270
1821(b)(4)	7201
1822	7208(3), 7271(1)
1823	7303(1)
1823(a)–(c)	7208(2)–(4)
1830	4453
1831	4452, 4455, 7272
1832	4456
1835	6001
1836–1838	Omitted
1850	4286
1851	4291
1852(a)	6011(a), 6065(a), 6071
1852(b)	6091(b)(1), (2)
1853(a), (b)	6151(a)
1853(c)	6601(a), (f)(1)
1854	6415(a), (b), (d)
1855, 1856	Omitted
1857	4287
1858, 1859	Omitted
1900, 1901, 1902	4881, 4883, 4884
1902(a)(1)	6011(a), 6065(a), 6071
1902(a)(2)	6091(b)(1), (2)
1902(a)(3), (b)	6151(a)
1903	4885
1904	Omitted
1905, 1906	4882, 4883

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
1907	Omitted
1920(a), (b)	4851(a), (b)
1920(c)	4871, 6804
1921	4861
1922	4863
1923	4864
1924	4865
1925	4853, 7492
1926	4854
1927	4862
1928	4872, 6001
1929(a)	7233(1), (2)
1929(b)	7263(b)
1929(c)	7263(a)
1930	4874, 7493
1931	4852, 7701(a)(1)
1932	4873
1933	4876
1934	Omitted
1935	4875
2000(a), (b)	5701(a)
2000(c)(1), (2)	5701(b), (c)
2000(d)	5701(d), (e)
2000(g)(1)–(3)	5707(a)–(c)
2001(a)	5703(a)
2002(b)	5703(d)
2002(c)	5703(a)
2010	5702(b)
2012	5712
2013	5711(a), (b)
2014	5713(a), (b)
2017	5721
2018	5741
2019	5722
2030	5702(e)
2032	5712
2033	5711(a), (b)
2036	5721
2037	5741
2038	5722
2039(a)	5711(a), (b)
2039(b)	5722, 5741
2040	5704(c)
2050	5702(b)(1)
2052	5712
2053	5711(a), (b)
2054	5713(a), (b)
2055	Omitted

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
2056	5741
2057	Omitted
2058	5732
2059, 2060	5731
2070–2075	Omitted
2100(a), (b)	5723(a)
2100(c)(1)	5723(d)
2100(c)(2)	5723(a)
2100(d)	5723(b), (c)
2100(e)	5723(a)
2101	5704(c)
2102	5723(a)
2103(a)(1)	5723(a)
2103(e)	5752
2104(a)	5751(a)
2110(a), (b)	5702(c), (d)
2111(a)(1), (2)	5723(a)
2111(a)(3)	5723(d)
2111(b)	5723(a)
2111(c)	5723(b), (c)
2111(d), (e)(1)	5723(a)
2111(e)(2)	5723(d)
2111(f)	5704(a), 5723(d)
2112(a)(1)	5723(a)
2112(e)	5752
2113	5751(a)
2130(a), (b)	5723(a), 5762(a)(4), (6)
2130(c)	5723(a), 5762
2130(d)	5704(d)
2135(a)(1), (2)	5704(b), (c)
2135(a)(3)	5704(b)
2136(a)	5706
2137	5705(a)
2150	Omitted
2151	5762(a)(5)
2152–2154	Omitted
2155(a)	5762(a)(4), (5)
2155(b)	5763(a)
2156(a)	5762(a)(2), (3)
2156(b)	5762(a)(3)
2156(c)	5761(b)
2160(a)	5762(a)(4)
2160(b)–(d)	5762(a)(5)
2160(e)	5762(a)(6)
2160(g)(1), (2)	5762(a)(8), (9)
2160(g)(3)	5762(a)(6)
2160(h)	5763(a)
2160(i)	5762(a)(9), (10)

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
2161(a)	5762(a)(1)
2161(b)	5763(c)
2161(c)	5762(a)(1)
2161(e)–(g)	5762(a)(2)
2161(h)	5763(b)
2161(i)(1)	5763(b)
2161(j)(1)	5763(b)
2161(l)(1)	5763(b)
2161(m)(1)	5761(a)
2161(m)(2)	5763(b)
2162(a)(2)	5762(a)(1)
2162(a)(3)–(5)	5762(a)(2)
2162(b)(1)	5762(a)(4), (5)
2163	Omitted
2170(a)(2)	5751(a), 5762(a)(5)
2170(a)(4)	5762(a)(6)
2170(b)	5762(a)(5), 5763(a)
2171(a)	5763(a)
2171(b)(1)	5762(a)(4)
2171(b)(2)	5762(a)(4), (5)
2172(a)	5762(a)(8)
2172(b)	5762(a)(6)
2172(c)	5762(a)(9)
2172(d)	5762(a)(6)
2172(e), (f)	5762(a)(9)
2173(a), 2174	5762(a)(5)
2175	5763(a)
2176(a)(2)	5762(a)(10)
2176(a)(3)	5762(a)(8)
2180(a)	5762(a)(1)
2180(b)	5763(c)
2180(d)–(f)	5762(a)(2)
2180(g)(1)	5763(b)
2180(h)	5763(b)
2180(i)(1)	5763(b)
2180(k)(1)	5763(b)
2180(l)(1)	5761(a)
2180(l)(2)	5763(b)
2181	Omitted
2190	5753
2191–2193	Omitted
2194	5703(a), 5722, 5741
2197(b)	5704(b)
2198	5705(a)
2300	4592, 4593
2302	4594, 4596, 6001, 7101, 7641
2303	4595, 4597, 6001
2304	4595

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
2305	4813
2306	4591, 4812
2307	4593, 4816
2308(a)	7234(a)
2308(b)	7265(a)(1)
2308(c)	7234(b)
2308(d)	7234(d)(4)
2308(e)	7265(b)
2308(f)	Omitted
2308(g)	7234(d)(2)
2308(h), (i)	7234(c), (d)
2308(j)	7265(c)
2309	7303(2), (3), (5)
2310	Omitted
2311	4591, 4818
2312–2314	Omitted
2320	4826
2321	4811, 4813
2322	4814, 4826, 6001, 7101, 7641
2323	4815, 4826
2324	4815, 6001
2325	4817
2326(a)	7235(a), 7265(a)
2326(b), (c)	7235(b), (c)
2327	4812, 4813, 4816, 4818, 7235(e), 7265(b), (c)
2350	4846
2351	4831, 4832, 6201(a)(2)(A)
2352	4833, 4846, 6001, 7101, 7641
2353, 2354	4834, 4846
2355	4832
2356	4831, 4832
2357	7236, 7266(b)–(f)
2358	7303(2), (4), (5)
2359	Omitted
2360	4835
2361	4832
2362	Omitted
2400	4001, 4003
2401	4011, 4012
2402	4021, 4022
2403(a)	6011(a), 6065(a), 6071, 6081(a), 6091(b)(1), (2)
2403(b)	6151(a), 6601(a), (f)(1)
2403(c)	4051
2404, 2405	4052, 4053
2406	4055, 4056
2407	6416(a), (b)
2408	Omitted

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
2409	7261
2410, 2411	Omitted
2412	4002, 4003, 4012, 4013
2413	4054
2450	4041
2451(a)	6011(a), 6071, 6081(a), 6091(b)(1), (2), 6151(a)
2451(b)	6151(a), 6601(a), (f)(1)
2452(a)	6416(b)(2)(D)
2452(b)	6416(a)
2453	4055, 6416(b)(2)(A)
2454, 2455	Omitted
2456	4222
2470	4511, 4513
2471	6011(a), 6065(a), 6071, 6081(a), 6091(b)(1), (2)
2472	6151(a)
2473	6417(a)
2474	4513, 6417(b), 7101
2475	6601(a), (f)(1)
2477	4512
2478, 2479	Omitted
2480	7809(a)
2481, 2482	Omitted
2483	7654
2490	4561, 4571, 4581
2491	4561, 4562, 4571, 4572, 4581, 4582
2492	4582, 4602
2493	4601
2494	Omitted
2550	4701, 4771
2550(c)	6302(b)
2551	4702
2552	4703, 4771
2553	4704, 4723
2554	4705
2555	4732, 6001
2555(a)	6065(a)
2555(b)	6071
2555(c)	6065(a), 6071
2555(c)(1)	6081(a), 6091(a)
2556	4773
2557(a)	7237(b)
2557(b)(1)	7237(a)
2557(b)(2)	7201, 7203
2557(b)(3)	7201, 7202
2557(b)(4)	6671(a), 6672
2557(b)(8)	6671(b), 7343
2558	4706, 4733, 7301(a)

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
2559, 2560	Omitted
2561	4734
2562	4736
2563	4774
2564	4735
2565	Omitted
2567	4711, 4712
2568, 2569	4712, 4713
2569(b)	7101
2569(d)	6001
2569(d)(4)	7641
2570	7238
2571	4714, 7301(a)
2590	4741, 4771
2591	4742
2592	4743, 4771
2593	4744
2594(a)	6001
2595	4773
2596	7237(a)
2597	7491
2598	4745, 7301(a)
2599, 2600	Omitted
2601	4756
2602	4774
2603	4762
2604, 2606	Omitted
2650	4802
2651	4801, 4803
2651(c)(2)	6201(a)(2)(A)
2652(a)	6801(a)
2653	4804
2653(b)	6001, 7641
2653(d)	7101
2654, 2655	4805
2656	7274
2656(a)	7206(4)
2656(b)	7239(a)
2656(c)	7271(1), 7303(6)(B)
2656(d)	7239(b)
2656(f)	7201
2656(g)	7272
2656(h)	7267(d)
2656(i)	7267(c)
2656(j), (k)	7267(a), (b)
2657(a), (b)	7303(6)(B)
2657(c)	7303(6)(A)
2657(d)	7328

**TITLE 26 INTERNAL REVENUE CODE**

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
2657(e)	7301(c)
2657(f)	7303(6)(B)
2658	Omitted
2659	4803
2660	Omitted
2700	4181, 4182, 4224, 5831
2701	6011(a), 6065(a), 6071, 6081(a), 6091(b)(1), (2)
2702	6151(a)
2703(a)	6416(f)
2704	4216
2705	4225, 6416(e)
2706	6601(a), (f)(1)
2707(a)	6671(a), 6672
2707(b)	7201, 7203
2707(c)	7201, 7202
2707(d)	6671(b), 7343
2708	6302(b)
2709	6001
2710–2712	Omitted
2720–2723	5811–5814
2724	5842, 6001(a)
2725	5843
2726(a)–(c)	5851–5853
2727, 2728	5844, 5845
2729	5861
2730(a), (b)	5862(a), (b)
2731–2733	5846–5848
2733(a)	7701(a)(1)
2734	5821
2734(e)	6071, 6091(a)
2800(a)	5001(a)(9) (Rev. See 5001(a)(8))
2800(a)(1)	5001(a)(1), 5005(a), 5006(a)
2800(a)(1)(A)	5026(a)(1), 5007(a)
2800(a)(1)(B)	5689
2800(a)(2)	5001(a)(2)
2800(a)(3)	5001(a)(3), 5007(b)(2)
2800(a)(4)	5001(a)(4) (Rev. See 5001(a)(10)), 5007(c) (Rev. See 7652, 7805)
2800(a)(5)	5021(a), 5025(b)
2800(a)(6)	5001(a)(5) (Rev. See 5001(a)(4))
2800(b)(2)	5006(c)
2800(c)	5001(b)
2800(d)	5005(b)
2800(e)(1)	5004(a)(1)
2800(e)(2)	5004(a)(2) (Rev. See 5004(b)(2))
2800(e)(3)	5004(a)(3) (Rev. See 5004(b)(3))
2800(e)(4)	5004(a)(4) (Rev. See 5004(b)(4))
2800(f)	5006(d), 5007(b)(1)

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
2801(b)	5021(b) (Rev. Omitted)
2801(c)(1)	5391
2801(c)(2)	5025(e) (Rev. See 5025(f))
2801(d)	5281 (Rev. See 5201(a))
2801(e)	5025
2801(e)(1)	5272(a) (Rev. See 5173(a), (d)), 5281(a) (Rev. See 5201(a))
2801(e)(2)	5273(a) (Rev. See 5178(a)), 5627 (Rev. See 5687)
2801(e)(3)	5386(b), 5391
2801(e)(4)	5386(a)
2801(e)(5)	5023 (Rev. See 5687)
2801(f)	5628 (Rev. See 5601(a)(10), 5687)
2802(a)	5009(a) (Rev. See 5205(c)(1), (f), 5206(c)), 5010(a) (Rev. See 5205(e))
2802(b)	5010(b) (Rev. See 5205(f))
2802(c)	5027(a) (Rev. See 5061, 5205)
2803(a)	5008(b)(1)(E) (Rev. See 5205(c)(2))
2803(b)	5008(b)(3) (Rev. See 5205(g))
2803(c)	5008(b)(4)
2803(d)	5008(b)(2) (Rev. See 5205(g))
2803(e)	5008(b)(5)
2803(f)	5640 (Rev. See 5613(b))
2803(g)	5642 (Rev. See 5604(a)(1), (4)–(6), (10), (12)–(15), (b))
2804	5211 (Rev. See 5311)
2805(a)	5688(a)
2805(b)	5688(b)
2806(a)(1), (2)	5634 (Rev. See 5601(a)(13), 5615(7))
2806(b)(1)	5645 (Rev. See 7214)
2806(c)	5625 (Rev. See 5612(a))
2806(d)	5639 (Rev. See 5613(a))
2806(e)	5646 (Rev. See Subtitle F)
2806(f)	5626 (Rev. See 5602, 5615(3))
2806(g)	5687 (See 7301, 7302)
2807	5622 (Rev. See 5610)
2808(a)	5212(a) (Rev. See 5204(b))
2809(a)	5002(a) (Rev. See 5002(a)(5))
2809(b)(1)	5002(b)(1) (Rev. See 5002(a)(6)(A))
2809(b)(2)	5002(b)(2) (Rev. See 5002(a)(6)(B))
2809(c)	5002(c) (Rev. See 5002(a)(7))
2809(d)	5002(d) (Rev. See 5002(a)(8))
2810(a)	5174(a) (Rev. See 5179(a), 5505(d)), 5601 (Rev. See 5505(i), 5601(a)(1), 5615(1))
2811	5213(a), 5609
2812(a)	5175(a) (Rev. See 5171(a), 5172), 5271 (Rev. See 5171(a), (c), 5172, 5178(a)(1)(A), (4)(B)–(D)), 5603 (Rev. See 5601(a)(2), (3))
2813(a)	5282 (Rev. See 5201(a), 5202(a), 5204(a), (c), 5205(d), 5206(c), 5251)

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
2814(a)(1)	5176(a), (c) (Rev. See 5173(a), (b), 5176(a)), 5177(c) (Rev. See 5173(b)(1), 5551(c)), 5604 (Rev. See 5601(a)(4), (5), 5615(3))
2814(a)(2)	5176(d) (Rev. See 5173(b))
2815(a)	5177(a), 5605 (Rev. See 7214)
2815(b)(1)(A)	5177(b)(1) (Rev. See 5173(b)(1)(A))
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))
2815(b)(1)(D)	5177(b)(4) (Rev. See 5173(b)(3))
2815(c)–(e)	5551(a), (b)(1), (c)
2816(a)	5178 (Rev. See 5171(a), 5172)
2817(a)	5179(a) (Rev. Omitted)
2817(b)	5179(b) (Rev. Omitted)
2818(a)	5105(a)
2818(b)	5602 (Rev. See 5615(2), 5687)
2819	5171 (Rev. See 5178(a)(1)(B), (b), (c)(2), 5505(b), 5601(a)(6)), 5607 (Rev. See 5505(i), 5601(a)(6))
2820(a)	5173(b) (Rev. See 5178(a)(2)(B), 5202(b)), 5192(b) (Rev. See 5202(b)), 5193(a) (Rev. See 5201(a), 5202(f), 5204(a), 5205(b), 5206(a), (c), 5211)
2821	5682
2822(a)	5173(a) (Rev. See 5178(a)(1)(A), (2)(C)), 5618 (Rev. See 5687)
2823(a)	5173(c) (Rev. See 5173(a)(2)(C))
2824	Omitted
2825	5215 (Rev. See 5201(c), 5312(a), (c), 5373(a), 5562)
2826(a)	5196(a) (Rev. See 5203(a)), 5617 (Rev. See 5687)
2827(a)	5196(b) (Rev. See 5203(b)), 5616 (Rev. See 5687)
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))
2830(a)	5196(d) (Rev. See 5203(d)), 5283 (Rev. See 5203(c), (d))
2831	5116(a) (Rev. See 5115), 5180(a), 5274(a) (Rev. See 5180), 5681
2832	5172 (Rev. See 5171(a), 5172, 5173(a), 5178(a)(1)(A), 5601(a)(2), (4))
2833(a)	5606 (Rev. See 5601(a)(4), 5602, 5615(3))
2834	5216(a) (Rev. See 5222(a)(1), (2)(D), 5501, 5502(a), 5503, 5504(a), (b), 5505(a), (c), 5601(a)(7), (8), (9)(A)), 5608(a), (b) (Rev. See 5601(a)(7), (8), (9)(A), (12), 5615(4))
2835	Omitted
2836	5195(a) (Rev. See 5201(c)), 5613 (Rev. See 5687)
2837	Omitted
2838	5192(c) (Rev. See 5202(a), (b)), 5612 (Rev. See 5687)

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
2839(a)	5196(e) (Rev. See 5203(b), (c)), 5619 (Rev. See 5687)
2840	Omitted
2841(a)	5197(a)(1)(A) (Rev. See 5207(a), (d))
2841(b)	5197(a)(1)(B) (Rev. See 5207(a), (d))
2841(c)	5620 (Rev. See 5603, 5615(5))
2842	5611 (Rev. See 5603)
2843	5610 (Rev. See 5603)
2844(a)	5197(b) (Rev. See 5207(c))
2845	Omitted
2846(a)	5007(e)(1) (Rev. See 5004(b)(1), 5006(a)(3))
2847(a)	5007(e)(2) (Rev. Omitted)
2848	Omitted
2849	5191(a) (Rev. See 5221(a))
2850(a)	5191(a) (Rev. See 5221(a)), 5650 (Rev. See 5601(a)(14), 5615(3))
2851	5682
2852	5624 (Rev. See 5611)
2853(a)	5623 (Rev. See 5609)
2854	5649 (Rev. See 5614)
2855(a)	5285(a) (Rev. See 5207(b))
2856	5629 (Rev. See 5610(a)(10), (11))
2857(a)	5114(a) (Rev. See 5114(a)(1), 5146(a)), 5285(b) (Rev. See 5207(c)), 5621 (Rev. See 5603)
2858	5114(b)
2859	5197(a)(2) (Rev. See 5207(a)), 5621 (Rev. See 5603)
2860	Omitted
2861(a)	5282(b) (Rev. See 5202(a), 5204(a), (c), 5205(d), 5206(c))
2862(a)	5282(c) (Rev. See 5205(d))
2863(a)	5115(a) (Rev. See 5205(d))
2865(a)	5630 (Rev. See 5687)
2866	5010(c) (Rev. See 5205(g)), 5636 (Rev. See 5604(a)(2), (3), (7)–(9), (17), 7301)
2867	5635 (Rev. See 5604(a)(17))
2868	5637 (Rev. See 5604(a)(18))
2869	5638 (Rev. See 5604(a)(19), 5613, 7301, 7302)
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)
2872	5231 (Rev. See 5171(a), 5172, 5173(a), 5178(a)(1)(A), (B), (3)(A), (B)), 5241(b) (Rev. See 5202(a), (c), (d))
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))
2874(a)	5252 (Rev. See 5236)

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
2875	5231 (Rev. See 5171(a), 5172, 5173(a), 5178(a)(1)(A), (B), (3)(A), (B)), 5246(a) (Rev. See 5212)
2876	5631 (Rev. See 5601(a)(12), 5615(6), 5687)
2877(a)	5192(d) (Rev. See 7803; T. 5 § 301)
2878(a)	5193(a) (Rev. See 5201(a), 5202(f), 5204(a), 5205(b), 5206(a), (c), 5211)
2878(b)	5009(c), 5193(b) (Rev. See 5206(a), 5214(a)(4))
2878(c)	5193(c) (Rev. See 5206(b))
2878(d)	5193(d) (Rev. See 5204(c))
2879(a)	5242(a) (Rev. See 5211, 5231(a))
2879(b)	5006(a) (Rev. See 5006(a)(1), (2), 5008(c))
2879(c)	5232(a) (Rev. See 5005(c)(1), 5006(a)(2), 5173(a), (c)(1))
2879(d)	5232(a), (c) (Rev. See 5005(c)(1), 5006(a)(2), 5173(a), (c)(1), 5176(a), (b))
2880(a)	5006(b)
2881(a)	5245 (Rev. See 5204(a))
2882(a)	5244 (Rev. See 5213)
2883(a)	5194(a) (Rev. See 5211(a), 5212, 5213)
2883(b)	5194(d) (Rev. See 5214(a))
2883(c)	5194(c) (Rev. See 5241)
2883(d)	5194(e)(1) (Rev. See 5212, 5213)
2883(e)	5025(d), 5194(f) (Rev. See 5005(c)(1), 5212, 5223(a), (d))
2883(f)	5194(g) (Rev. See 5201(a), 5204(a), 5212)
2883(g)	5194(h) (Rev. Omitted)
2884(a)	5250(a) (Rev. See 5205(b))
2885(a)	5247(a) (Rev. See 5175(a), 5206(a), 5214(a)(4))
2885(b)	5009(b) (Rev. See 5205(i)(4)), 5247(b)
2885(d)	5648 (Rev. See 5608)
2886(a)	5247(c)
2887	5012(a) (Rev. See 5009)
2888(a)	5247(d) (Rev. See 5206(a))
2889, 2890	Omitted
2891(a)	5522(a) (Rev. See 5214(a))
2891(b)	5011(a) (Rev. See 5008(a))
2900	5006(a) (Rev. See 5006(a)(1), (2), 5008(c))
2901(a)(1)	5011(a)(1)(A) (Rev. See 5008(a)(1)(A))
2901(a)(2)	5011(a)(1)(B) (Rev. See 5008(a)(1)(B)), 5011(b) (Rev. See 5008(b)(1))
2901(b)	5011(a)(1)(B), (2) (Rev. See 5008(a)(1)(B), (2))
2901(c)	5011(a)(3) (Rev. See 5008(a)(3), (4))
2901(d)	5011(a)(4) (Rev. See 5008(a)(4))
2903(a)	5243(a) (Rev. See 5171, 5172, 5178(a)(3), (4)(A), 5233(a), (b))
2903(b)	5008(a)(1) (Rev. See 5205(a)(1), (3))
2903(c)	5008(a)(2) (Rev. See 5205(a)(3))
2903(d)	5008(a)(3)

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
2903(e)	5008(a)(4)
2903(f)	5243(d) (Rev. See 5206(c))
2903(g)	5243(c) (Rev. See 5233(c))
2904(a)	5243(a), (b) (Rev. See 5171, 5172, 5178(a)(3), (4)(A), 5202(g), 5233(a), (b))
2905	5243(e) (Rev. See 5175, 5206(c), 5214(a)(4))
2908	5643 (Rev. See 5601(a)(12), 5604(a)(11), (12), (16), 5615(6), 5687)
2909	5644 (Rev. See 5604(a)(4), (5), (10))
2910(a)	5243(b) (Rev. See 5202(g), 5233(b))
2911	5243(f) (Rev. See T. 27 § 121)
2912, 2913	5632 (Rev. See 5601(a)(12), 5615(6))
2914(a)	5633 (Rev. See 7214)
2915(a)	5241(c) (Rev. See 7803; T. 5 § 301)
2916(a)	5194(b)
3030(a)	5001(a)(9) (Rev. See 5001(a)(8))
3030(a)(1)	5001(a)(5), (9) (Rev. See 5001(a)(4), (8)), 5041(a), 5041(b), 5042(a)(2), 5362, 5368(b)
3030(a)(2)	5022, 5041(b)(4)
3030(b)	5043(b)
3031(a)	5354, 5362, 5373(b)(1), 5373(b)(3), 5391
3032(a)	5373(a), 5382(b)(2)
3033(a)	5373(b)(1)
3034(a), 3035	5366
3036	5025(f) (Rev. See 5025(g)), 5373(a), 5381, 5382(a), (b)(1), (2), 5383(a), (b)(3), (4), 5392
3037(a)	5362, 5373(b)(4)
3038(a)	5362
3039(a)	5370(a)(1)
3040(a)	5351, 5354, 5356, 5368(a), (b), 5369
3041(a)	5043(b), 5368(a)
3042(a)	5192(a) (Rev. See 5202(a)), 5366
3043(a)	5661(a) (See Chapter 68), (b), 5385(b)
3044	5381, 5382, 5383, 5392
3045	5381, 5382, 5384, 5392
3070(a)	5331(a) (Rev. See 5171(a), 5172, 5173(a), (c), 5178(a)(5), 5202(e), 5207(a), (c), (d), 5214(a), 5241, 5242, 5273(b)(1), (2), (d), 5275)
3070(b)	5331(b), (c) (Rev. See 5214(a), 5273(a), (b)(1), (2), (d))
3072	5647 (Rev. See 5273(b)(1), (2), (d), 5601(a)(12), 5607, 5615(6))
3073(a)	5332 (Rev. See 5273(c))
3074(a)	5333 (Rev. See 5243)
3100(a)	5301 (See 5171(a), (b)(1), 5172, 5173(a), (b))
3101(a)	5302 (Rev. See 5171(a), (b)(1), 5172, 5173(a), (c), 5178(a)(3)(A), (B), 5201(a), 5206(a))

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
3102	5303 (Rev. See 5171(a), (b)(1), 5172, 5173(a), (c), 5178(a)(5), 5241, 5242, 5273(b)(1), (2), (d))
3103	5306 (Rev. See 5025(d), (e)(1), 5103, 5113(a), 5173(c), 5201(a), (c), 5204(c), 5243(a)(1)(A), 5306), 5312(c)
3104(a)	5309 (Rev. See 5222(b)), 5412 (Rev. See 5222(b), 5412)
3105(a)	5305 (Rev. See 5171, 5172, 5173(a), 5178(a)(1)(A), (5), 5201(a), (b), 5207(a), (c), (d), 5211, 5223(a), 5235, 5273(b)(1), (2), (d), 5275, 5312(b))
3106(a)	5307 (Rev. See 5178(a)(2)(A), 5201(a))
3107	5308 (Rev. See 5212, 5223(a))
3108(a)	5310(a) (Rev. See 5214(a), 5241, 5242, 5273(b)(1), (2), (d))
3108(b)	5310(b) (Rev. See 5214(a), 5313)
3108(c)	5310(c) (Rev. See 5214(a))
3108(d)	5310(d) (Rev. See 5272(b))
3109	5310(a) (Rev. See 5214(a), 5241, 5242, 5273(b)(1), (2), (d))
3110	5502 (Rev. Omitted)
3111	5001(a)(6)
3112(a)	5004(b) (Rev. See 5004(a)(1), (b)(1)), 5005(c) (Rev. See 5005(a), (b)(1), (c)(1))
3112(b)	5007(d) (Rev. See 5007(a)(1)), 5689
3113(a)	5011(c)
3114(a)	5304(a) (Rev. See 5171(b)(1), 5271(a), (b), (c), (e)(1), (f), 5272(a))
3114(b)	5304(b) (Rev. See 5271(e))
3114(c)	5304(c) (Rev. See 5271(e))
3114(d)	5304(d)
3115(a)	5686(a) (Rev. See 5687)
3116	5686(b) (Rev. See 5505(i), 5686(a)), 7302
3117(a)	5314 (Rev. See 5557)
3118	5688(d)
3119	5315
3120	5316
3121(a), (c)	5313(a), (b) (Rev. See 5275)
3121(d)	5317(b) (Rev. See 5274)
3122	5317(a)
3123	5318 (Rev. See 5314(a)(2))
3124(a)	5119 (Rev. See 5002(a))
3125(a)	5001(a)(8) (Rev. See 5001(a)(9)), 5007(d) (Rev. See 5007(a)(1)), 5311 (Rev. See 5232)
3125(b)	5310(b) (Rev. See 5214(a), 5313)
3126	Omitted
3150(a)	5051(a)
3150(b)(1)	5054 (Rev. See 5054(a)(1))
3150(b)(2)	5055 (Rev. See 5054(a)(1), (2), (c), (d))
3150(b)(3)	5689
3150(c)	5051(b)

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
3152	Omitted
3153(b)	5053(a), 5401(b)
3153(c)	5053(b)
3155(a), (b)	5401(a), (b)
3155(c)	5415(a)
3155(f)	5412, 5413, 5675
3156	Omitted
3157(a)	5055 (Rev. See 5054(a)(1), (2), (c), (d))
3158	5402(a), 5411
3159(a)–(c)	5671, 5672, 5673, 5674
3159(e)–(i)	5676(1)–(5)
3159(j)	5674
3160	5052(b)
3170	Omitted
3171(a)	5367, 5555(a) (Rev. See 5207(b)–(d))
3172(a)	5061(b)
3173(a)	5683
3173(b)(1)–(3)	5684 (Rev. See 5687 and Subtitle F)
3173(b)(4)	5690
3173(c)	5685
3173(d)	5688(c)
3174	5064 (Rev. See 5065)
3175	5557 (Rev. See 5560)
3176(a)	5556 (Rev. See 5505(h))
3177(a)	5521(a)
3177(b)	5521(c)(1), (2)
3177(c)	5521(b)
3177(d)(1), (2)	5521(d)(1), (2)
3178	5523
3179(a), (b)	5062(a), (b)
3180	Omitted
3182(a)	5511
3182(b)	5001(a)(7)
3183(a)	5217(a) (Rev. See 5005(c)(1), (2), 5025(d), (e)(2), 5212, 5223(a), 5234(b))
3183(b)	5217(b) (Rev. See 5561)
3183(c)	5217(c) (Rev. Omitted)
3190–3195	Omitted
3206	4821
3207	7235(d), 7264
3208	4822, 4826
3210	4841
3211	7266(a)
3212	4842
3220	4721, 6001, 6151(a)
3221	4722
3222	4772
3223	Omitted
3224	4724

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
3225	7237(a)
3226	4775
3227	4725
3228	4731, 7343, 7701(a)
3230	4751, 4752, 6151(a)
3231	4753
3232	4772
3233	4754, 6001, 6065(a), 6071, 6081(a), 6091(a)
3234	4755
3235	7237(a)
3236	4775
3237	4756
3238	4761, 7701(a)
3239	Omitted
3250(a)(1)	5111(a)(1) (Rev. See 5111(a))
3250(a)(3)	5111(a)(2) (Rev. See 5112(b))
3250(a)(4)	5113(a)
3250(b)(1)	5121(a)(1) (Rev. See 5121(a))
3250(b)(2)	5122(c) (Rev. See 5121(a)(2))
3250(b)(4)	5121(a)(2) (Rev. See 5122(a), (b))
3250(c)(1)	5091
3250(d)(1)	5111(b)(1) (Rev. See 5111(b))
3250(d)(2)	5111(b)(2) (Rev. See 5112(c))
3250(d)(3)	5091, 5113(b) (Rev. See 5113(a))
3250(e)(1)	5121(b)(1) (Rev. See 5122(b))
3250(e)(2)	5121(b)(2) (Rev. See 5122(b))
3250(e)(3)	5121(c) (Rev. See 5121(c), 5122(c))
3250(e)(4)	5123(a) (Rev. See 5113(a))
3250(f)(1)	5081
3250(g)	5113(c) (Rev. See 5113(a))
3250(h)	5025(g) (Rev. See 5025(h))
3250(i)	5025(h) (Rev. See 5025(i))
3250(j)(1)	5101
3250(j)(3)	5106 (Rev. See 5106(b))
3250(l)(1), (2)	5131(a), (b)
3250(l)(3)–(5)	5132–5134
3251(a)	5113(d)(1) (Rev. See 5113(c)(1))
3251(b)	5113(d)(2) (Rev. See 5113(c)(2))
3251(c)	5123(c) (Rev. See 5113(e))
3252(a)	5124(a)
3252(b)	5124(b) (Rev. See 5146(a))
3252(c)	5124(c) (Rev. See 5146(a))
3252(d)	5692 (Rev. See 5603)
3253	5691 (Rev. See 5607, 5613, 5615, 5661(a), 5671, 5673, 5676(4), 5683, 7301, 7301(a), 7302)
3254(b)	5112(a) (Rev. See 5111(a), 5112(b))
3254(c)(1)	5122(a) (Rev. See 5121(a)(1), 5122(a))

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
3254(c)(2)	5111 (Rev. See 5111(a), (b), 5112(b), (c))
3254(d)	5052(a), 5092, 5402(a)
3254(e)	5112(b) (Rev. See 5112(c))
3254(f)	5122(b)
3254(g)	5025(c), 5082, 5387(c)
3254(h)	5102
3255(a)	5123(b)(1)
3255(b)	5123(b)(2) (Rev. See 5123(b)(2)(A))
3255(c)	5123(b)(3) (Rev. See 5113(d)(1), (2))
3260	5801(a)
3261(a)	5802
3261(b)	5841
3262	5803
3263(a)	5854(a)
3263(b)	5854(a), (b)
3267	4461, 4462, 4463
3268	4471, 4472, 4473
3270(a)	5141, 7011(a)
3271	4901
3271(a)	5142(a)
3271(b)	5142(b), 6151(a)
3271(c)(1)	5104, 5142(c)
3272(a)	5143(a) (Rev. See Subtitle F), 6011(a), 6065(a), 6071, 6081(a), 6091(b), 6151(a)
3273(a)	5145 (Rev. See 5144), 6801(a)
3273(b)	5146 (Rev. See 6806(a), 7273(a)), 6806(a)
3274	5693 (Rev. See 5692), 7273(a)
3275	5147 (Rev. See 6107), 6107
3276	4906, 5148 (Rev. See 5145)
3277	4902, 5144(a) (Rev. See 5143(a))
3278	4903, 5144(c) (Rev. See 5113(a), 5143(c)(1)–(3))
3279	4904, 5144(b) (Rev. See 5143(b))
3280(a)	4905, 5144 (Rev. See 5113(a) 5143), 7011(b)
3281	6302(b)
3282	5149 (Rev. See 5147), 6302(b)
3283	4907, 5144(e) (Rev. See 5143(e))
3285	4401, 4402, 4404, 4421
3286	6419
3287	4403
3290	4411
3291	4412, 6091(b)
3292	4413, 4903, 4907, 6107
3293	6806(c)
3294	7262, 7273(b)
3297	4422
3298	4423
3300(a)	6801(a)

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
3300(b)	7208
3300(c)	6808
3301(a)	6801(b), 6804
3301(b)	6808
3303	Omitted
3304(a)–(d)	6805(a)–(d)
3304(e), 3305	Omitted
3310	6331(a)
3310(a)	6011(a), 6071, 6601(c)(4), 6659
3310(b)	6011(a), 6601(c)(4), 6659
3310(c)	6601(a), (f)(1), 6659
3310(d)	6155(a), 6601(f)(1), 6659
3310(e)	6659
3310(f)(1)	6011(a), 6071, 6081(a)
3310(f)(2)	5703(c), 6302(c)
3311	6155(a), 6201(a)(2)(A), 6601(c)(4), 6659
3312(a)	6501(a)
3312(b)	6501(c)(1), (3)
3312(c)	6501(c)(2)
3312(d)	6502(a)
3313	5705(a), 6511(a), (b)(1), (2)
3314	Omitted
3320(a)	7268
3320(b)	Omitted
3321	7206(4)
3321(b)	7301
3321(c)	Omitted
3322	7301(d)
3323(a)(1), (2)	7271(4)
3323(a)(3)	7208(5)
3323(b)	7303(7)
3324(a)–(c)	7341(a)–(c)
3325	7211
3326	7304
3330	6065(a)
3331	5704(b), 7510
3332–3335	Omitted
3350(a), (b)	7652(b)(1), (2)
3351(a)	7653(a)(2)
3351(b), (c)	7653(b), (c)
3360(a)	7652(a)(1)
3360(b)	7101, 7652(a)(2), 7803(c)
3360(c)	7652(a)(3)
3361(a)	7653(a)(1)
3361(b), (c)	7653(b), (c)
3400(a), (c)	4071, 4072, 4073
3400(b), 3401	Omitted
3403	4061, 4062, 4063

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
3403(e)	6416(c)
3404	4141, 4142, 4143, 4151, 4152
3405	4111, 4112, 4113
3406(a)(1)	4161
3406(a)(2)	Omitted
3406(a)(3)	4121
3406(a)(4)	4171, 4172, 4173
3406(a)(5)	Omitted
3406(a)(6)	4191, 4192
3406(a)(7)–(9)	Omitted
3406(a)(10)	4131
3406(b)	4221
3406(c)	Omitted
3407	4181, 4182, 4224, 5831
3408	4201, 4221
3408(b)	6416(d)
3409(a)	4211
3409(b)	Omitted
3412(a)–(f)	4081, 4082, 4083, 4101, 4102, 7101, 7232
3412(g)	6412(b)
3413	4091, 4092, 4093, 7101
3414, 3415, 3416	Omitted
3420	4521, 4531, 4541, 4551
3422	4521
3423	4531, 4532
3424	4551, 4552, 4553
3425	4541, 4542
3430	4601
3431	Omitted
3440	4217
3441	4216
3442	4220, 4224
3443	6416, 6611
3444, 3445, 3446	4218, 4219, 4223
3447	Omitted
3448(a)	6011(a), 6065(a), 6071, 6081(a), 6091(b), 6151(a)
3448(b)	6151(a), 6601(a), (f)(1)
3449, 3450	Omitted
3451	4222
3453	Omitted
3460	4281, 4282, 4283
3461	6011(a), 6065(a), 6071, 6081, 6091(b), 6151(a)
3462	Omitted
3465	4251, 4252, 4253, 4254
3466	4253, 4292
3467	4291, 6011(a), 6065(a), 6071, 6081(a), 6091(b), 6151(a), 6161(a)

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
3468	Omitted
3469(a), (b), (c)	4261, 4262
3469(d)	4291, 6011(a), 6065(a), 6071, 6091(b), 6151(a)
3469(e)	6081(a), 6161(a)
3469(f)	4262, 4292
3470	6151(a), 6601(a), (f)
3471	6415, 6416(f)
3472–3474	Omitted
3475(a)	4271, 4272
3475(b)	4272, 4292
3475(c)	4271, 4291, 6011(a), 6065(a), 6071, 6091(b), 6151(a)
3475(d)	6081(a), 6161(a)
3475(e)	4273, 7272
3480	4331, 4361
3481	4331, 4332, 4341, 4342, 4343, 4344, 4351–4353
3482	4361, 4362
3483	4382
3490	4501, 4503
3491	4501, 6011(a), 6071, 6091(b), 6151(a)
3492	4502
3493(a)	6418(b)
3493(b)	6511(e)(2)
3494(a)	6418(a)
3494(b)	6511(e)(1)
3495	6601(a), (f)
3496–3498	Omitted
3500, 3501	4501, 4504
3506	7240
3507	4502, 7701(a)
3508	4501, 6412(d)
3600	7601(a)
3601(a)(1), (2)	7606(a), (b)
3601(b)	7342
3601(c)	7212(a), (b)
3602	Omitted
3603	6001
3604(a)	6046(a), 6071, 6091(a)
3604(b)	6046(b), (c), 6065(a)
3604(c)	7201, 7203
3611(a)(1)	6011(a), 6065(a), 6081(a), 6091(a), (b)(1), (2)
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)
3612(d)(1)	6651(a)
3612(d)(2)	6653(b)

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
3612(e)	Omitted
3612(f)	6201(a)(1)
3613	6021
3614	7602, 7605(a)
3615	7605(a)
3615(a)–(c)	7602
3615(d)	7603
3615(e)	7604(b)
3616(a)	7207
3616(b)	7210
3616(c), 3617	Omitted
3630	6101
3631	7605(b)
3632(a)	7622(a)
3632(a)(1)	7602
3632(b)	7622(b)
3633	7402(b)
3633(a)	7604(a)
3633(b)	Omitted
3634	6081(a)
3640	6201(a)
3641	6203
3642	6204
3643	Omitted
3644	6202
3645, 3646	Omitted
3647	6201(a)
3650	7621
3651(a)(1)	6301
3651(a)(2), (b)	Omitted
3652	6302(a)
3653(a), (b)	7421(a), (b)
3654	Omitted
3655(a)	6303(a), 6659
3655(b)	6601(a), (f)(1), 6659
3656(a)(1)	6311(a)
3656(a)(2)(A), (B)	6311(b)(1), (2)
3656(b)(1)	6311(a)
3656(b)(2)	6311(b)(1)
3657	6312(a)
3658	6313
3659(a)	6314(a)
3659(b)	Omitted
3660	6331(a)
3660(a)	6155(a), 6862
3660(b)	6863(a), 7101
3661	7501
3662, 3663	Omitted

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
3670	6321
3671	6322
3672	7207
3672(a), (b)	6323(a), (d)
3673(a), (b)	6325(a)(1), (2)
3674(a), (b)	6325(b)(1), (2)
3675	6325(c)
3676	7102
3677	Omitted
3678	7403
3679(a)	7424(a)
3679(b)	Omitted
3679(c), (d)	7424(b), (c)
3680	Omitted
3690	6331(a), (b)
3691	6334
3692	6331(a), (b), 6334(c)
3693	6335(e)(2)(E)
3693(a)–(c)	6335(a), (b), (d)
3693(d)	6335(e)(2)(F)
3694	6342(a)
3695(a)	6335(e)(1), (2)(A)
3695(b)	6335(e)(2), 7505(a)
3695(c)	7505(b)
3696	6337(a)
3697(a)–(d)	6339(a)(1)–(4)
3698	Omitted
3700	6331(a), (b)
3701	6335(e)(2)(E)
3701(a)–(c)	6335(a), (b), (d)
3701(d)	6335(e)(1), (2)(A), (B)
3701(e)	6335(e)(1)
3701(f)	6335(e)(2)(D), (F), (3)
3702(a)	6337(a)
3702(b)(1), (2)	6337(b)(1), (2)
3702(c)	6337(c)
3703(a)	6338(c)
3703(b)	6338(a)
3704(a)	6338(c)
3704(b)	6338(b)
3704(c)(1), (2)	6339(b)(1), (2)
3705	Omitted
3706(a), (b)	6340(a)
3706(c)–(e)	Omitted
3706(f)	6340(b)
3707	Omitted
3710(a), (b)	6332(a), (b)
3710(c)	6332(c), 7343

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
3711	6333
3712	6335(c), 6342(b)
3713, 3714(a)	Omitted
3714(b)	6502(b)
3715	6331(c)
3716	6341
3717	Omitted
3720(a)(1)–(3)	7301(a)–(c)
3720(b)	7321
3720(c)	Omitted
3721, 3722	7322, 7324
3722(a), (b)	7324(1), (2)
3722(c)	7101, 7324(3)
3722(d)	7324(4)
3723(a)–(c)	7323(a)–(c)
3723(d)	Omitted
3724	7101, 7325
3725	6807
3726	7327
3727	Omitted
3740	7401
3742, 3743, 3745	Omitted
3746(a)	7405(a)
3746(b)	6532(b), 7405(b)
3746(c)	Omitted
3746(d)	6602
3747	7406
3748	6531
3760, 3761	7121, 7122
3762	7206(5)
3770(a)(1)	6402(a), 6404(a)
3770(a)(2)	6401(a)
3770(a)(3)	6407
3770(a)(4)	6402(a)
3770(a)(5)	6402(a), 6404(a)
3770(b)	7423
3770(b)(1), (2)	7423(1), (2)
3770(c)	6401(c)
3771(a)	6611(a)
3771(b)(1)	6611(b)(1)
3771(b)(2)	6611(b)(2), (e)
3771(c)	6611(c)
3771(d)	Omitted
3771(e)	6611(f)
3771(f), (g)	Omitted
3772(a)(1)	7422(a)
3772(a)(2), (3)	6532(a)(1), (4)
3772(b)	7422(b)

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
3772(c)	Omitted
3772(d), (e)	7422(c), (d)
3773	Omitted
3774	6514(a)
3774(b)	6532(a)(2)
3775	6514(b)
3777(a)–(c)	6405(a)–(c)
3778	Omitted
3779(a)	6091(a), 6164(a)
3779(b)	6065(a), 6071, 6081(a), 6164(b)
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)
3780(c)	6213(b)(2)
3781	6164(i), 6411(c)
3790	6406, 6611(g)
3791(a)	6071, 6081(a), 6091(a), (b)(1), (2), 7805(a)
3791(b)	7805(b)
3792	7623
3793	7206(3)
3793(a)(2)	7303(8)
3793(b)	7206(2), 7207
3793(b)(2)	7343
3794	6601(a)
3795(a)–(d)	7506(a)–(d)
3797(a)(1)–(11)	7701(a)(1)–(11)
3797(a)(12)	7701(a)(13)
3797(a)(13)	Omitted
3797(a)(14)–(20)	1465, 7701(a)(14)–(20)
3797(b), (c)	7701(b), (c)
3798	7507
3799	76
3800	7402(a)
3801	1311–1314
3802	7511
3803	7852(a)
3804(a)	7508(a)
3804(b), (c)	Omitted
3804(d)	7508(b)
3804(e)	Omitted
3804(f)	7508(a)
3805	6072(e)
3806	1481
3808	Omitted
3809(a)	7206(1)
3809(b)	6061, 6064

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<b>1939 Code section number</b>	<b>1986 Code section number</b>
3809(c)	6065(a)
3810	Omitted
3811	7651
3812	6521
3813, 3814	503, 504
3900	7802
3901(a)	6801(a), 7805(c)
3901(b)	7803(b)(2)
3905, 3906, 3910, 3911, 3915, 3916	Omitted
3920, 3921	7803(a)
3930(a)	7801(b)
3930(b)	Omitted
3931, 3932	7801(b), (c)
3940–3942	Omitted
3943	7101, 7803(c)
3944, 3950–3955, 3960–3967	Omitted
3970	7808
3971(a), (b)	7809(a), (b)
3971(b)(1)–(3)	7809(b)(1)–(3)
3975–3978	7803(d)
3990, 3991	Omitted
3992	7101, 7402(d), 7803(c)
3993, 3994	Omitted
3995(c)	7402(d)
3996, 3997	Omitted
4000	7803(a)
4001–4003	Omitted
4010	7101, 7803(c)
4011, 4012	Omitted
4013(a)	5241
4013(b)–(d)	Omitted
4014–4022, 4030–4033	Omitted
4040	7803(b)(1)
4041(a)	7803(a)
4041(b)	Omitted
4042	7402(c)
4043–4046	Omitted
4047(a)(1)	7213(b)
4047(b)	7214(b)
4047(c), (d)	Omitted
4047(e)	7214(a)
4048	7344
5000–5004	8001–8005
5010–5012	8021–8023

**Table II**

<b>1986 Code section number</b>	<b>1939 Code section number</b>
1	11, 12(b)(3), (c), (f)

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<b>1986 Code section number</b>	<b>1939 Code section number</b>
2	12(d)
3	400
4	23(aa)(4), 401, 402, 404
5	
11	13, 15, 104(b), 261
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21	108
31	35, 322(a)(4)
32	32
33	31
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35	25
36	23(aa)(2)
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61	22(a)
62	22(n)
63	21
71	22(k)
72	22(b)(2)
73	22(m)
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75	22(o)
76	22(j), 3799
77	123
101	22(b)(1)
102	22(b)(3)
103	22(b)(4)
104	22(b)(5)
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107	22(b)(6)
108	22(b)(9), (10)
109	22(b)(11)
110	
111	22(b)(12)
112	22(b)(13)
113	22(b)(14)
114	22(b)(16)
115	22(b)(8), 116(d), (e)
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119	
120	
121	22(b)(17), 116(i)
141	23(aa)(1)
142	23(aa)(4), (5), 213(d)

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*NB: This unofficial compilation of the U.S. Code is current as of Jan. 7, 2011 (see <http://www.law.cornell.edu/uscode/uscpri.html>).*

<b>1986 Code section number</b>	<b>1939 Code section number</b>
143	23(aa)(6)
144	23(aa)(3), (7)
145	
151	25(b)(1)
152	25(b)(3)
153	25(b)(2)
154	
161	23
162	23(a)(1)
163	23(b)
164	23(c), (d)
165	23(e), (f), (g)(1), (2), (3), (4), (h), (i), (k)(2)
166	23(k)
167	23(l), 23(n), 114(a)
168	23(t), 124A
169	23(t), 124B
170	23(o), (q), 120
171	23(v), 125
172	23(s), 122
173	23(bb)
174	
175	
211	23
212	23(a)(2)
213	23(x)
214	
215	23(u)
216	23(z)
217	
241	26
242	26(a)
243	26(b)(1)
244	26(b)(2)
245	26(b)(3)
246	26(b)
247	26(h)
248	
261	24(a)
262	24(a)(1)
263	23(a)(1)(C), 24(a)(2), (3)
264	24(a)(4), (6)
265	23(b), 24(a)(5)
266	24(a)(7)
267	24(b), (c)
268	24(f)
269	129
270	130
271	23(k)(6)

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<b>1986 Code section number</b>	<b>1939 Code section number</b>
272	
273	24(d)
301	22(e), 115(a), (b), (d), (e), (j)
302	115(c), (g)(1), (i)
303	115(g)(3)
304	115(g)(2)
305	115(f)
306	
307	113(a)(19)
311	
312	115(c), (h), (l), (m), 394(d)
316	115(a), (b)
317	
318	
331	115(c)
332	112(b)(6)
333	112(b)(7)
334	113(a)(15), (18)
336	
337	
338	
341	117(m)
342	115(c)
346	115(i)
351	112(b)(5), (c), (e)
354	112(b)(3)
355	112(b)(3), (11)
356	112(c), (e)
357	112(k)
358	113(a)(6), (23)
361	112(b)(4), (d), (e)
362	113(a)(7), (8)
363	
367	112(i)
368	112(g)(1), (2), (h)
371	112(b)(10), (c), (d), (e), (k), (l)
372	113(a)(22)
373	112(b)(9), 113(a)(20), (21)
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401	165(a)
402	165(b), (c), (d)
403	22(b)(2)(B)

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<b>1986 Code section number</b>	<b>1939 Code section number</b>
404	23(p)
421	130A
441	41, 48(a), (b)
442	46
443	47(a), (c), (e), (g); 146(a)
446	41
451	42(a)
452	
453	44
454	42(b), (c), (d)
461	43
462	
471	22(c)
472	22(d)(1)–(5)
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482	45
501	101 except (12) and last par.; 165(a), 421
502	Last par. 101
503	3813
504	3814
511	421
512	421(c), (d); 422
513	422(b)
514	423
515	424
521	101(12)(A)
522	101(12)(B)
526	116(g)
531	102(a)
532	102(a)
533	102(b), (c)
534	
535	26(d), 27(b)(2), 102(d)
536	102(f)
537	
541	500
542	501
543	502, 507(b)
544	503
545	26(c), (d); 504, 505
546	505(e)
547	506
551	337
552	331
553	332
554	333
555	334
556	26(c), 335, 336

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<b>1986 Code section number</b>	<b>1939 Code section number</b>
557	336(d)
561	26(f), 27(a)
562	26(f), 27(b)–(i)
563	504(c)
564	26(f), 27(c)–(i)
565	26(g), 28
581	104(a)
582	23(k)(2), 117(i)
583	121
584	169, second sentence of 170
591	23(r)
592	23(dd)
593	23(k)
594	110
601	26(d)
611	23(m)
612	114(b)(1)
613	114(b)(3), (4)
614	
615	23(ff)
616	23(cc)
621	22(b)(15)
631	117(k)
632	105
641	161
642	162(a), (e), (f); 163, 168, 170, 172
643	162(d)
651	162(b)
652	162(b), 164
661	162(b), (c)
662	162(b), (c), 164
663	162(d)
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676	166
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681	162(g)
682	171
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<b>1986 Code section number</b>	<b>1939 Code section number</b>
692	154
701	181
702	182, 183, 184, 186, 189
703	183, 189
704	191, 3797(a)(2)
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706	188
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723	113(a)(13)
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732	113(a)(13)
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755	
761	3797(a)(2)
771	
801	201(b)
802	201(a)(1)
803	201(c)(1)–(7), (d), (e)
804	202(b)
805	203A(b), (c), (d)
806	202(c)
807	201(a)(2), (3)
821	207(a)
822	207(a)(5), (b)(1), (4), (c), (d), (e), (f)
823	207(b)(2), (3)
831	204(a)
832	204(a)(2), (b)–(f)
841	205
842	206
851	361
852	362(a), (b)(1)–(7)
853	
854	
855	362(b)(8)
861	119(a), (b), (e)

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<b>1986 Code section number</b>	<b>1939 Code section number</b>
862	119(c), (d), (e)
863	119(e)
864	119(f)
871	211(a), (b), (c)
872	212
873	213, 214
874	215, 216
875	219
876	220
877	221
881	231(a)
882	231(b), (c); 232(a), (b); 233, 234, 235(a)
883	231(d)
884	236(b), 237, 238
891	103
892	116(c)
893	116(h)
894	22(b)(7)
901	131(a), (g)
902	131(f)(1), (2)
903	131(h)
904	131(b)(1)
905	131(c), (d), (e)
911	116(a)
912	116(j), (k)
921	109
922	26(i)
931	251
932	252
933	116(l)
941	262
942	263
943	116(f), 265
1001	111
1002	112(a)
1011	113(b), except (1)–(4)
1012	113(a)
1013	113(a)(1)
1014	113(a)(5)
1015	113(a)(2), (3), (4)
1016	113(b)(1), (2)
1017	113(b)(3)
1018	113(b)(4)
1019	113(c)
1020	113(d)
1021	
1022	113(e)
1031	112(b)(1), (c)(1), (e), 113(a)(6)

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<b>1986 Code section number</b>	<b>1939 Code section number</b>
1032	
1033	112(f), 113(a)(9)
1034	112(n)
1035	
1036	112(b)(2)
1051	113(a)(11)
1052	113(a)(12), (16)
1053	113(a)(14)
1054	
1071	112(m)
1081	112(b)(8), 371
1082	372, 113(a)(17)
1083	373
1091	118, 113(a)(10)
1201	117(c)
1202	23(ee), 117(b)
1211	117(d)
1212	117(e)
1221	117(a)(1)
1222	117(a)(2)–(10)
1223	117(h)
1231	117(j)
1232	117(f)
1233	117(e), (g)(1)
1234	117(g)(2)
1235	
1236	117(n)
1237	
1238	117(g)(3)
1239	117(o)
1240	117(p)
1241	
1301	107(a)
1302	107(b)
1303	107(d)
1304	107(c), (e)
1311	3801(b)
1312	3801(b)
1313	3801(a)
1314	3801(c), (d), (e), (f), (g)
1315	
1321	22(d)(6)
1331	127(c)(1)
1332	127(c)(2)
1333	127(c)(3)
1334	127(c)(4)
1335	127(c)(5)
1336	127(d)

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<b>1986 Code section number</b>	<b>1939 Code section number</b>
1337	127(e), (f)
1341	
1346	128
1347	106
1351	
1361	
1401	480
1402	481
1403	482
1441	143(b)
1442	144
1443	143(h)
1451	143(a)
1461	143(c)
1462	143(d)
1463	143(e)
1464	143(f)
1465	3797(a)(16)
1471	650, 651
1481	3806
1491	1250
1492	1251
1493	1252
1494	1253
1501	141(a)
1502	141(b)
1503	141(c)
1504	141(d), (e), (f), (g)
1505	141(h), (i)
1551	15(c)
1552	
2001	810, 935
2002	822(b)
2011	810, 813(b)
2012	813(a)(2), 936(b)
2013	
2014	813(c), 936(c)
2015	927
2016	874(b)(3)
2031	811(k)
2032	811(j)
2033	811(a)
2034	811(b)
2035	811(c)(1)(A), 811(1)
2036	811(c)(1)(B)
2037	811(c)(1)(C), (c)(2), (3)
2038	811(d)
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<b>1986 Code section number</b>	<b>1939 Code section number</b>
2040	811(e)
2041	811(f); 403(d)(2) R.A. 1942; 2, P.L. 635 (80th Cong.)
2042	811(g)
2043	811(i), 812(b)
2044	811(h)
2051	812
2052	935(c)
2053	812(b)
2054	812(b)
2055	812(d)
2056	812(e)
2101	860, 935
2102	861(a)(2)
2103	861(a)
2104	862
2105	863
2106	861
2201	939
2202	850
2203	930(a)
2204	825(a)
2205	826(b)
2206	826(c)
2207	826(d)
2501	1000(a)
2502	1001(a), (b); 1008(a), 1030(a)
2503	1003(a), 1003(b)
2504	
2511	1000(b), 1030(b)
2512	1002, 1005
2513	1000(f)
2514	1000(c); 452(b)(2) R.A. 1942; 2, P.L. 635 (80th Cong.)
2515	
2516	
2521	1004(a)(1)
2522	1004(a)(2), 1004(b)
2523	1004(a)(3)
2524	1004(c)
3101	1400
3102	1401(a), (b)
3111	1410
3112	1412
3121	1426(a)-(e), (g)-(l)
3122	1420(e)
3123	1427
3124	1428
3125	1432

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<b>1986 Code section number</b>	<b>1939 Code section number</b>
3201	1500
3202	1501(a), (b)
3211	1510
3212	1511
3221	1520
3231	1532(a)–(e), (g), (h)
3232	1534
3233	1538
3301	1600
3302	1601(a), (b), (c)
3303	1602
3304	1603
3305	1606
3306	1607(a)–(j), (l)–(o)
3307	1608
3308	1611
3401	1621
3402	1622(a)–(d), (g)–(k)
3403	1623
3404	1624
3501	1420(a), 1530(a), 1605(a)
3502	1402, 1503, 1512, 1622(e)
3503	1422, 1531
3504	1632
4001	1650, 2400
4002	2412(a)
4003	2400, 2412(b)
4011	1650, 2401
4012	2401, 2412(a)
4013	2412(b)
4021	1650, 2402(a)
4022	2402(a), (b)
4031	1651(a)
4041	2450
4051	2403(c)
4052	2404
4053	2405
4054	2413
4055	2406, 2453
4056	2406
4057	
4061	3403(a), (b), (c)
4062	
4063	3403(c), (d)
4071	3400(a)
4072	3400(c)
4073	3400(a)
4081	3412(a)

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<b>1986 Code section number</b>	<b>1939 Code section number</b>
4082	3412(b), 3412(c)
4083	3412(a)
4091	3413
4092	3413
4093	3413
4101	3412(d)
4102	3412(e)
4111	3405
4112	3405
4113	3405(b)
4121	3406(a)(3)
4131	3406(a)
4141	3404(a)
4142	3404(b)
4143	3404(a), 3404(b)
4151	3404(d)
4152	3404(d)
4161	3406(a)(1)
4171	3406(a)
4172	3406(a)(4)
4173	3406(a)(4)
4181	2700(a), 3407
4182	2700(b)(2), 3407; 706, P.L. 911 (81st Cong.)
4191	3406(a)(6)
4192	3406(a)(6)
4201	3408(a)
4211	3409(a)
4216	2704, 3441
4217	3440
4218	3444
4219	3445
4220	3442
4221	3406(b), 3408(b)
4222	2456, 3451
4223	3446
4224	2700(b), 3407, 3442(3)
4225	2705
4226	
4231	1700
4232	1700(e), 1704
4233	1701
4234	1702, 1703
4241	1710
4242	1712
4243	1711
4251	3465
4252	3465
4253	3465, 3466(b), (c)

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<b>1986 Code section number</b>	<b>1939 Code section number</b>
4254	3465
4261	3469
4262	3469(a), (b), (f)
4271	3475(a), (c)
4272	3475(a), (b)
4273	3475(e)
4281	3460(a)
4282	3460(b)
4283	3460(c)
4286	1850
4287	1857
4291	1715(a), 1851, 3467(b), 3469(d), 3475(c)
4292	3466(a), 3469(f), 3475(b)(1)
4293	307 R.A. 1943
4294	
4301	1800, 1802(a)
4302	1802(a)
4303	1808(g)
4304	1802(a)
4305	
4311	1800, 1801
4312	1801
4313	1801
4314	1801
4315	1801
4316	
4321	1800, 1802(b)
4322	1802(b)
4323	1802(b)
4324	
4331	3480, 3481(a)
4332	3481(a)
4333	
4341	1802(b), 3481(a)
4342	1802(b), 3481(a)
4343	1802(c), 3481(b)
4344	1802(b), 3481
4345	
4351	1802(b), 3481(a)
4352	1802(b), 3481(a)
4353	1802(b), 3481(a)
4354	
4361	3480, 3482
4362	3482
4363	
4371	1804(a)–(c)
4372	1804(a)–(d)
4373	1804, 1808(b)

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<b>1986 Code section number</b>	<b>1939 Code section number</b>
4374	1821(b)(3)
4375	
4381	1801, 1802(a), (b)
4382	1808(a)–(f), except (b), 3483
4383	1809(a)
4401	3285(a), (c), (d)
4402	3285(e)
4403	3287
4404	3285(f)
4405	
4411	3290
4412	3291
4413	3292
4414	
4421	3285(b)
4422	3297
4423	3298
4451	1807
4452	1831(a)
4453	1830
4454	1809(a)
4455	1831(b)
4456	1832
4457	
4461	3267(a)
4462	3267(b)
4463	3267(c)
4471	1650, 3268(a)
4472	3268(a)
4473	3268(a)
4474	
4501	3490(a), 3491(a), 3500, 3508
4502	3492, 3507
4503	3490(b)
4504	3501
4511	2470(a)(1), (2)
4512	2477
4513	2470(a)(2), 2470(b), 2474
4514	
4521	3420, 3422
4531	3420, 3423
4532	3423
4541	3420, 3425
4542	3425
4551	3420, 3424
4552	3424
4553	3424(a)
4561	2490, 2491(a)

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<b>1986 Code section number</b>	<b>1939 Code section number</b>
4562	2491(a)
4571	2490, 2491(b), 2491(d)
4572	2491(f)
4581	2490, 2491(c)
4582	2491(c), (g), 2492
4591	2306, 2311(a)
4592	2300
4593	2300, 2307
4594	2302
4595	2303, 2404
4596	2302(e)
4597	2303(c)
4601	2493, 3430
4602	2492
4603	
4701	2550(a), (b)
4702	2551(a), (b), (c)
4703	2552(a)
4704	2553
4705	2554
4706	2558(a), (c)
4707	
4711	2567(a)
4712	2567(b), 2568
4713	2569
4714	2571
4715	
4721	3220
4722	3221
4723	2553(a)
4724	3224
4725	3227(a)
4726	
4731	P.L. 240, (83d Cong.); 3228(a)
4732	2555
4733	2558(b)
4734	2561
4735	2564; P.L. 238, (83d Cong.)
4736	2562
4741	2590(a), (b)
4742	2591
4743	2592(a)
4744	2593
4745	2598
4746	
4751	3230(a)
4752	3230(b), (c), (d)
4753	3231

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<b>1986 Code section number</b>	<b>1939 Code section number</b>
4754	3233
4755	3234
4756	2601, 3237
4757	
4761	3238
4762	2603
4771	2550(c)(1), (2); 2552(b), 2590(c), 2592(b)
4772	3222, 3232
4773	2556, 2595
4774	2563, 2602
4775	3226, 3236
4776	
4801	2651(a), (b)
4802	2650
4803	2651(c), 2659(a)
4804	2653
4805	2654, 2655
4806	
4811	2321(a), (b)
4812	2306, 2327(a)
4813	2305, 2321(c), 2327(a), (d)
4814	2322(b)–(e)
4815	2323(c), 2324
4816	2307, 2327(a)
4817	2325
4818	2311, 2327(a)
4819	
4821	3206
4822	3208
4826	2320, 2322(a), 2323(a), (b); 3208
4831	2351(a), (b); 2356
4832	2351(c), 2355, 2356, 2361
4833	2352(b)–(e)
4834	2353(b), 2354(b), (c)
4835	2360
4836	
4841	3210
4842	3212
4846	2350, 2352(a), 2353(a), 2354(a)
4851	1920(a), (b)
4852	1931
4853	1925
4854	1926
4861	1921
4862	1927
4863	1922
4864	1923
4865	1924

**TITLE 26 INTERNAL REVENUE CODE**

*NB: This unofficial compilation of the U.S. Code is current as of Jan. 7, 2011 (see <http://www.law.cornell.edu/uscode/uscode.html>).*

1986 Code section number	1939 Code section number
4871	1920(c)
4872	1928
4873	1932
4874	1930
4875	1935
4876	1933
4877	
4881	1900
4882	1905
4883	1901, 1906
4884	1902
4885	1903
4886	
4891	1805
4892	1805
4893	1809(a)
4894	1805
4895	1805
4896	1805
4897	
4901	3271
4902	3277
4903	3278, 3292
4904	3279
4905	3280
4906	3276
4907	3283, 3292
5001	2800(a)(1), (4), (6), (c); 3030(a)(1); 3111; 3125(a); 3182(b)
5002	2809(a), (b)(1), (2), (c), (d)
5003	
5004	2800(e)(1), (2), (3), (4); 3112
5005	2800(a)(1), (d); 3112
5006	2800(a)(1), (b)(2), (f); 2879(b); 2880, 2900(a)
5007	2800(f), (a)(3), (4); 2846(a), 2847(a); 3112(b); 3125(a)
5008	2803(a)–(e), 2903(b)–(e)
5009	2802, 2885, 2878
5010	2802(a), (b); 2866
5011	2891(b), 2901(a), (b), (c), (d); 3113
5012	2887
5021	2800(a)(5), 2801(b)
5022	3030(a)(2)
5023	2801(e)(5)
5024	
5025	2800(a)(5); 2801(c)(2), (e); 2883(e), 3036(a), 3250(h), (i); 3254(g)
5026	2800(a)(1)(A)
5027	2802(c)

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<b>1986 Code section number</b>	<b>1939 Code section number</b>
5028	
5041	3030(a)(1), (2)
5042	3030(a)(1)
5043	3030(b), 3041
5044	
5045	
5051	3150(a), (c)
5052	3160, 3254
5053	3153(b)(c)
5054	3150(b)(1)
5055	3150(b)(2), 3157(a)
5056	
5057	
5061	3172(a)
5062	3179(a), (b)
5063	1656(a), (b), (c)
5064	3174
5065	
5081	3250(f)(1)
5082	3254(g)
5083	
5084	
5091	3250(c)(1), (d)(3)
5092	3254(d)
5093	
5101	3250(j)(1)
5102	3254(h)
5103	
5104	3271(c)(1)
5105	2818(a)
5106	3250(j)(3)
5111	3250(a)(1), (a)(3), (d)(1), (d)(2); 3254(c)(2)
5112	3254(b), (e)
5113	3250(a)(4), (d)(3), (g); 3251(a), (b)
5114	2857, 2858
5115	2863
5116	2831
5121	3250(b)(1), (b)(4), (e)(1), (2), (3)
5122	3250(b)(2), 3254(c)(1), (f)
5123	3250(e)(4); 3251(c); 3255(a), (b), (c)
5124	3252(a), (b), (c)
5131	3250(l)(1), (2)
5132	3250(l)(3)
5133	3250(l)(4)
5134	3250(l)(5)
5141	3270
5142	3271(a), (b), (c)
5143	3272(a)

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<b>1986 Code section number</b>	<b>1939 Code section number</b>
5144	3277, 3278, 3279, 3280(a), 3283
5145	3273(a)
5146	3273(b)
5147	3275(a)
5148	3276
5149	3282
5171	2819
5172	2832
5173	2820(a), 2822, 2823
5174	2810
5175	2812
5176	2814(a)(1), (a)(2)
5177	2814(a)(1); 2815(a), (b)(1)(A), (B), (C), (D)
5178	2816
5179	2817(a), (b)
5180	2831
5191	2849, 2850(a)
5192	2820, 2838, 2877, 3042
5193	2820, 2878(a), (b), (c), (d)
5194	2883(a)–(g), 2916
5195	2836, 2870
5196	2826, 2827, 2828, 2830, 2839
5197	2841, 2844, 2859
5211	2804
5212	2808
5213	2811
5214	2871
5215	2825
5216	2834
5217	3183(a), (b), (c)
5231	2872, 2873, 2875
5232	2879(c), (d)
5233	
5241	2872, 2873, 2915, 4013(a)
5242	2879(a)
5243	2903(a), (f), (g); 2904, 2905, 2910, 2911
5244	2882
5245	2881
5246	2875
5247	2885(a), (b), 2886, 2888
5248	
5249	
5250	2884
5251	
5252	2874
5271	2812
5272	2801(e)(1)
5273	2801(e)(2)

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<b>1986 Code section number</b>	<b>1939 Code section number</b>
5274	2831
5275	
5281	2801(e)(1), (d)
5282	2813, 2861, 2862
5283	2828, 2830
5284	
5285	2855, 2857
5301	3100
5302	3101
5303	3102
5304	3114
5305	3105
5306	3103
5307	3106
5308	3107
5309	3104
5310	3108(a)-(d); 3109, 3125(b)
5311	3125(a)
5312	
5313	3121(a), (c)
5314	3117
5315	3119
5316	3120
5317	3121(d), 3122
5318	3123
5319	3124
5320	
5331	3070(a), (b)
5332	3073
5333	3074
5334	
5351	3040
5352	
5353	
5354	3031(a), 3040
5355	
5356	3040
5357	
5361	
5362	3030(a)(1), 3031(a), 3037, 3038; 19 U.S.C. 81(c), 1309, 1311
5363	
5364	
5365	
5366	3034, 3035, 3042
5367	3171
5368	3030(a)(1), 3040, 3041
5369	3040
5370	3039

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<b>1986 Code section number</b>	<b>1939 Code section number</b>
5371	
5372	
5373	3031, 3032, 3033, 3036, 3037(a)
5381	3036, 3044(a), 3045
5382	3032, 3036, 3044, 3045
5383	3036, 3044(b), (c)
5384	3045
5385	3043(a)
5386	2801(e)(3), (4)
5387	3254(g)
5388	
5391	2801(c), (e)(3); 3031(a)
5392	3036, 3044(b), 3045
5401	3153(b); 3155(a), (b)
5402	3158, 3254(d)
5403	
5411	3158
5412	3104, 3155(f)
5413	3155(f)
5414	
5415	3155(c)
5416	
5501	
5502	3110
5511	3182(a)
5512	
5521	3177(a), (b), (c), (d)(1)
5522	2891(a)
5523	3178
5551	2815(c), (d), (e)
5552	2829
5553	
5554	
5555	3171
5556	3176
5557	3175
5601	2810
5602	2818
5603	2812
5604	2814
5605	2815(a)
5606	2833
5607	2819
5608	2834
5609	2811
5610	2843
5611	2842
5612	2838

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<b>1986 Code section number</b>	<b>1939 Code section number</b>
5613	2836
5614	2870
5615	2828
5616	2827
5617	2826
5618	2822
5619	2839
5620	2841
5621	2857(a), 2859
5622	2807
5623	2853
5624	2852
5625	2806(c)
5626	2806(f)
5627	2801(e)(2)
5628	2801(f)
5629	2856
5630	2865
5631	2876
5632	2912, 2913
5633	2914(a)
5634	2806(a)(1)(2)
5635	2867
5636	2866
5637	2868
5638	2869
5639	2806(d)
5640	2803(f)
5641	2871
5642	2803(g)
5643	2908
5644	2909
5645	2806(b)(1)
5646	2806(e)
5647	3072
5648	2885(d)
5649	2854
5650	2850
5661	3043
5662	
5663	
5671	3159
5672	3159
5673	3159
5674	3159
5675	3155(f)
5676	3159(e), (f), (g), (h), (i)
5681	2831

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NB: This unofficial compilation of the U.S. Code is current as of Jan. 7, 2011 (see <http://www.law.cornell.edu/uscode/uscodeprint.html>).

<b>1986 Code section number</b>	<b>1939 Code section number</b>
5682	2821, 2851
5683	3173(a)
5684	3173(b)
5685	3173(c)
5686	3115, 3116
5687	2806(g)
5688	2805(a)–(b); 3118, 3173(d), 63 Stat. 377 et seq.
5689	2800(a)(1)(B), 3112(b), 3150(b)(3)
5690	3173(b)(4)
5691	3253
5692	3252
5693	3274
5701	2000
5702	2010, 2030, 2050, 2110
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)
5705	2137, 2198, 3313
5706	2136
5707	2000(g)(1), (2), (3)
5711	2013, 2033, 2039(a), 2053
5712	2012, 2032, 2052
5713	2014, 2054
5721	2017, 2036
5722	2019, 2038, 2039(b), 2194
5723	2100, 2102, 2103(a)(1), 2111, 2112(a)(1), 2130(a), (b), (c)
5731	2059, 2060
5732	2058
5741	2018, 2037, 2039(b)(1), 2056, 2194
5751	2104(a), 2113, 2170(a)(2)
5752	2103(e), 2112(e)
5753	2190
5761	2156(c), 2161(m)(1), 2180(1)
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)
5801	3260
5802	3261(a)
5803	3262
5811	2720
5812	2721
5813	2722
5814	2723
5821	2734

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<b>1986 Code section number</b>	<b>1939 Code section number</b>
5831	2700, 3407
5841	3261(b)
5842	2724
5843	2725
5844	2727
5845	2728
5846	2731
5847	2732
5848	2733
5851	2726(a)
5852	2726(b)
5853	2726(c)
5854	3263
5861	2729
5862	2730
6001	51, 54(a), (b); 821(d), 1007(a), (b); 1720, 1835, 1928(b), 2302, 2303, 2322(c), 2324, 2352, 2555, 2569(d), 2594(a), 2653(b), 2709, 2724, 3220(c), 3233(a), 3603
6011(a)	47(a), 51, 143(c), 215(a), 217, 235, 251(g), 1420(c), 1530(b), 1604(a), 1624, 1700 (c)(2), (d)(2), (e)(2); 1716(a), 1852(a), 1902(a)(1), 2403(a), 2451(a), 2471, 2701, 3272(a), 3310(a), (b), (f)(1), 3448(a), 3461, 3467(b), 3469(d), 3475(c), 3491(a), 3611(a)(1)
6011(b)	
6012(a)	51(a), 52(a), 142(a)(2), (3), (4); 217(b), 235(b)
6012(b)(1)	51(b)(4), (c), (g)(5); 142(a)(1)
6012(b)(2)	51(c), 58(f), 142(a)
6012(b)(3)	52(a)
6012(b)(4)	142(a)
6012(b)(5)	142(b)
6013(a)	51(b)(1), (2), (3), (4), (5)
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)

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1986 Code section number	1939 Code section number
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)
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,

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<b>1986 Code section number</b>	<b>1939 Code section number</b>
	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)

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1986 Code section number	1939 Code section number
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	
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)

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<b>1986 Code section number</b>	<b>1939 Code section number</b>
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)

**TITLE 26 INTERNAL REVENUE CODE**

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<b>1986 Code section number</b>	<b>1939 Code section number</b>
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)
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

**TITLE 26 INTERNAL REVENUE CODE**

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<b>1986 Code section number</b>	<b>1939 Code section number</b>
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

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<b>1986 Code section number</b>	<b>1939 Code section number</b>
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)
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)

**TITLE 26 INTERNAL REVENUE CODE**

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<b>1986 Code section number</b>	<b>1939 Code section number</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	

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<b>1986 Code section number</b>	<b>1939 Code section number</b>
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)
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)

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<b>1986 Code section number</b>	<b>1939 Code section number</b>
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)

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<b>1986 Code section number</b>	<b>1939 Code section number</b>
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)
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

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<b>1986 Code section number</b>	<b>1939 Code section number</b>
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)

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<b>1986 Code section number</b>	<b>1939 Code section number</b>
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)
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)

**TITLE 26 INTERNAL REVENUE CODE**

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7424(a)(2)	3679(a)(2)
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7424(b)	3679(c)

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7701(a)(4)	3797(a)(4)
7701(a)(5)	3797(a)(5)
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7701(a)(28)	
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7804(b)	3, P.L. 567 (82d Cong.)
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7809(b)(2)	3971(b)(2)
7809(b)(3)	3971(b)(3)
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**TITLE 26 INTERNAL REVENUE CODE**

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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.<sup>1</sup>
- 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 dividends 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”.

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### Footnotes

<sup>1</sup> Editorially supplied. Subtitle J added by Pub. L. 102–486 without corresponding amendment of title analysis.

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### Amendments

2011—Pub. L. 111–347, title III, § 301(a)(2), Jan. 2, 2011, 124 Stat. 3666, added item for chapter 50.

2010—Pub. L. 111–148, title X, § 10907(c), Mar. 23, 2010, 124 Stat. 1020, added item for chapter 49.

Pub. L. 111–148, title IX, § 9017(b), Mar. 23, 2010, 124 Stat. 872, which directed amendment of analysis by adding item for chapter 49, was not executed in view of Pub. L. 111–148, title X, § 10907(a), Mar. 23, 2010, 124 Stat. 1020, which provided that the amendments made by section 9017 of Pub. L. 111–148 were deemed null, void, and of no effect.

Pub. L. 111–148, title I, § 1501(c), title VI, § 6301(e)(2)(B)(ii), Mar. 23, 2010, 124 Stat. 249, 747, added items for chapters 34 and 48 and struck out former item for chapter 34 “Documentary stamp taxes”.

2004—Pub. L. 108–357, title VIII, § 802(c)(2), Oct. 22, 2004, 118 Stat. 1568, added item for chapter 45.

1990—Pub. L. 101–508, title XI, § 11801(b)(17), Nov. 5, 1990, 104 Stat. 1388–522, struck out item for chapter 37 “Sugar, coconut and palm oil”.

1989—Pub. L. 101–239, title VI, § 6202(b)(4)(B), title VII, § 7841(d)(4), Dec. 19, 1989, 103 Stat. 2233, 2428, substituted semicolon for comma in item for chapter 42 and struck out “large” after “Certain” in item for chapter 47.

1988—Pub. L. 100–418, title I, § 1941(b)(3)(A), Aug. 23, 1988, 102 Stat. 1324, struck out item for chapter 45 “Windfall profit tax on domestic crude oil”.

1987—Pub. L. 100–203, title X, § 10712(c)(8), Dec. 22, 1987, 101 Stat. 1330–467, substituted “and certain other tax-exempt organizations” for “black lung benefit trusts” in item for chapter 42.

1986—Pub. L. 99–509, title IX, § 9319(d)(2), Oct. 21, 1986, 100 Stat. 2012, added item for chapter 47.

1984—Pub. L. 98–369, div. A, title I, § 67(d)(2), July 18, 1984, 98 Stat. 587, added item for chapter 46.

1983—Pub. L. 97–424, title V, § 512(b)(2)(B), Jan. 6, 1983, 96 Stat. 2177, substituted “Retail excise taxes” for “Special fuels” in item for chapter 31.

1982—Pub. L. 97–248, title III, § 310(b)(4)(B), Sept. 3, 1982, 96 Stat. 598, added item for chapter 39.

1980—Pub. L. 96–510, title II, § 211(b), Dec. 11, 1980, 94 Stat. 2801, added item for chapter 38.

Pub. L. 96–223, § 101(a)(2), Apr. 2, 1980, 94 Stat. 250, added item for chapter 45.

1978—Pub. L. 95–227, § 4(c)(2)(C), Feb. 10, 1978, 92 Stat. 22, inserted “, black lung benefit trusts” after “foundations” in item for chapter 42.

1976—Pub. L. 94–455, title XIII, § 1307(d)(3)(A), title XVI, § 1605(c), title XIX, §§ 1904(b)(7)(E), (10)(G), 1952 (n)(6), Oct. 4, 1976, 90 Stat. 1728, 1755, 1815, 1818, 1846, substituted “41. Public charities” for “41. Interest

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equalization tax” added item for chapter 44 and struck out items for chapters “38. Import taxes” and “39. Regulatory taxes”.

1974—Pub. L. 93–406, title II, § 1016(b)(2), Sept. 2, 1974, 88 Stat. 932, added item for chapter 43.

1969—Pub. L. 91–172, title I, § 101(j)(59), Dec. 30, 1969, 83 Stat. 532, added item for chapter 42.

1964—Pub. L. 88–563, § 2(b), Sept. 2, 1964, 78 Stat. 841, added item for chapter 41.

### **Imposition of Annual Fee on Branded Prescription Pharmaceutical Manufacturers and Importers**

Pub. L. 111–148, title IX, § 9008, Mar. 23, 2010, 124 Stat. 859, as amended by Pub. L. 111–152, title I, § 1404(a), Mar. 30, 2010, 124 Stat. 1064, provided that:

“(a) Imposition of Fee.—

“(1) In general.—Each covered entity engaged in the business of manufacturing or importing branded prescription drugs shall pay to the Secretary of the Treasury not later than the annual payment date of each calendar year beginning after 2010 a fee in an amount determined under subsection (b).

“(2) Annual payment date.—For purposes of this section, the term ‘annual payment date’ means with respect to any calendar year the date determined by the Secretary, but in no event later than September 30 of such calendar year.

“(b) Determination of Fee Amount.—

“(1) In general.—With respect to each covered entity, the fee under this section for any calendar year shall be equal to an amount that bears the same ratio to the applicable amount as—

“(A) the covered entity’s branded prescription drug sales taken into account during the preceding calendar year, bear to

“(B) the aggregate branded prescription drug sales of all covered entities taken into account during such preceding calendar year.

“(2) Sales taken into account.—For purposes of paragraph (1), the branded prescription drug sales taken into account during any calendar year with respect to any covered entity shall be determined in accordance with the following table:

<b>“With respect to a covered entity’s aggregate branded prescription drug sales during the calendar year that are:</b>	<b>The percentage of such sales taken into account is:</b>
Not more than \$5,000,000	0 percent
More than \$5,000,000 but not more than \$125,000,000	10 percent
More than \$125,000,000 but not more than \$225,000,000	40 percent
More than \$225,000,000 but not more than \$400,000,000	75 percent
More than \$400,000,000	100 percent.

“(3) Secretarial determination.—The Secretary of the Treasury shall calculate the amount of each covered entity’s fee for any calendar year under paragraph (1). In calculating such amount, the Secretary of the Treasury shall determine such covered entity’s branded prescription drug sales on the basis of reports submitted under subsection (g) and through the use of any other source of information available to the Secretary of the Treasury.

“(4) Applicable amount.—For purposes of paragraph (1), the applicable amount shall be determined in accordance with the following table:

“Calendar year
Applicable amount
2011
\$2,500,000,000

**TITLE 26 - Subtitle D Miscellaneous Excise Taxes**

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2012
\$2,800,000,000
2013
\$2,800,000,000
2014
\$3,000,000,000
2015
\$3,000,000,000
2016
\$3,000,000,000
2017
\$4,000,000,000
2018
\$4,100,000,000
2019 and thereafter
\$2,800,000,000.

“(c) Transfer of Fees to Medicare Part B Trust Fund.—There is hereby appropriated to the Federal Supplementary Medical Insurance Trust Fund established under section 1841 of the Social Security Act [42 U.S.C. 1395t] an amount equal to the fees received by the Secretary of the Treasury under subsection (a).

“(d) Covered Entity.—

“(1) In general.—For purposes of this section, the term ‘covered entity’ means any manufacturer or importer with gross receipts from branded prescription drug sales.

“(2) Controlled groups.—

“(A) In general.—For purposes of this subsection, all persons treated as a single employer under subsection (a) or (b) of section 52 of the Internal Revenue Code of 1986 or subsection (m) or (o) of section 414 of such Code shall be treated as a single covered entity.

“(B) Inclusion of foreign corporations.—For purposes of subparagraph (A), in applying subsections (a) and (b) of section 52 of such Code to this section, section 1563 of such Code shall be applied without regard to subsection (b)(2)(C) thereof.

“(3) Joint and several liability.—If more than one person is liable for payment of the fee under subsection (a) with respect to a single covered entity by reason of the application of paragraph (2), all such persons shall be jointly and severally liable for payment of such fee.

“(e) Branded Prescription Drug Sales.—For purposes of this section—

“(1) In general.—The term ‘branded prescription drug sales’ means sales of branded prescription drugs to any specified government program or pursuant to coverage under any such program.

“(2) Branded prescription drugs.—

“(A) In general.—The term ‘branded prescription drug’ means—

“(i) any prescription drug the application for which was submitted under section 505(b) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 355 (b)), or

“(ii) any biological product the license for which was submitted under section 351(a) of the Public Health Service Act (42 U.S.C. 262 (a)).

“(B) Prescription drug.—For purposes of subparagraph (A)(i), the term ‘prescription drug’ means any drug which is subject to section 503(b) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 353 (b)).

“(3) Exclusion of orphan drug sales.—The term ‘branded prescription drug sales’ shall not include sales of any drug or biological product with respect to which a credit was allowed for any taxable year under section 45C of the Internal Revenue Code of 1986. The preceding sentence shall not apply with respect to any such drug or biological product after the date on which such drug or biological product is approved by the Food and Drug Administration for marketing for any indication other than the treatment of the rare disease or condition with respect to which such credit was allowed.

**TITLE 26 - Subtitle D Miscellaneous Excise Taxes**

*NB: This unofficial compilation of the U.S. Code is current as of Jan. 7, 2011 (see <http://www.law.cornell.edu/uscode/uscpri.html>).*

- “(4) Specified government program.—The term ‘specified government program’ means—
- “(A) the Medicare Part D program under part D of title XVIII of the Social Security Act [42 U.S.C. 1395w–101 et seq.],
  - “(B) the Medicare Part B program under part B of title XVIII of the Social Security Act [42 U.S.C. 1395j et seq.],
  - “(C) the Medicaid program under title XIX of the Social Security Act [42 U.S.C. 1396 et seq.],
  - “(D) any program under which branded prescription drugs are procured by the Department of Veterans Affairs,
  - “(E) any program under which branded prescription drugs are procured by the Department of Defense, or
  - “(F) the TRICARE retail pharmacy program under section 1074g of title 10, United States Code.
- “(f) Tax Treatment of Fees.—The fees imposed by this section—
- “(1) for purposes of subtitle F of the Internal Revenue Code of 1986, shall be treated as excise taxes with respect to which only civil actions for refund under procedures of such subtitle shall apply, and
  - “(2) for purposes of section 275 of such Code, shall be considered to be a tax described in section 275 (a)(6).
- “(g) Reporting Requirement.—Not later than the date determined by the Secretary of the Treasury following the end of any calendar year, the Secretary of Health and Human Services, the Secretary of Veterans Affairs, and the Secretary of Defense shall report to the Secretary of the Treasury, in such manner as the Secretary of the Treasury prescribes, the total branded prescription drug sales for each covered entity with respect to each specified government program under such Secretary’s jurisdiction using the following methodology:
- “(1) Medicare part d program.—The Secretary of Health and Human Services shall report, for each covered entity and for each branded prescription drug of the covered entity covered by the Medicare Part D program, the product of—
    - “(A) the per-unit ingredient cost, as reported to the Secretary of Health and Human Services by prescription drug plans and Medicare Advantage prescription drug plans, minus any per-unit rebate, discount, or other price concession provided by the covered entity, as reported to the Secretary of Health and Human Services by the prescription drug plans and Medicare Advantage prescription drug plans, and
    - “(B) the number of units of the branded prescription drug paid for under the Medicare Part D program.
  - “(2) Medicare part b program.—The Secretary of Health and Human Services shall report, for each covered entity and for each branded prescription drug of the covered entity covered by the Medicare Part B program under section 1862(a) of the Social Security Act [42 U.S.C. 1395y (a)], the product of—
    - “(A) the per-unit average sales price (as defined in section 1847A(c) of the Social Security Act [42 U.S.C. 1395w–3a (c)]) or the per-unit Part B payment rate for a separately paid branded prescription drug without a reported average sales price, and
    - “(B) the number of units of the branded prescription drug paid for under the Medicare Part B program.
- The Centers for Medicare and Medicaid Services shall establish a process for determining the units and the allocated price for purposes of this section for those branded prescription drugs that are not separately payable or for which National Drug Codes are not reported.
- “(3) Medicaid program.—The Secretary of Health and Human Services shall report, for each covered entity and for each branded prescription drug of the covered entity covered under the Medicaid program, the product of—
    - “(A) the per-unit ingredient cost paid to pharmacies by States for the branded prescription drug dispensed to Medicaid beneficiaries, minus any per-unit rebate paid by the covered entity under section 1927 of the Social Security Act [42 U.S.C. 1396r–8] and any State supplemental rebate, and
    - “(B) the number of units of the branded prescription drug paid for under the Medicaid program.
  - “(4) Department of veterans affairs programs.—The Secretary of Veterans Affairs shall report, for each covered entity and for each branded prescription drug of the covered entity the total amount paid for each such branded prescription drug procured by the Department of Veterans Affairs for its beneficiaries.
  - “(5) Department of defense programs and tricare.—The Secretary of Defense shall report, for each covered entity and for each branded prescription drug of the covered entity, the sum of—
    - “(A) the total amount paid for each such branded prescription drug procured by the Department of Defense for its beneficiaries, and
    - “(B) for each such branded prescription drug dispensed under the TRICARE retail pharmacy program, the product of—
      - “(i) the per-unit ingredient cost, minus any per-unit rebate paid by the covered entity, and
      - “(ii) the number of units of the branded prescription drug dispensed under such program.

**TITLE 26 - Subtitle D Miscellaneous Excise Taxes**

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- “(h) Secretary.—For purposes of this section, the term ‘Secretary’ includes the Secretary’s delegate.
- “(i) Guidance.—The Secretary of the Treasury shall publish guidance necessary to carry out the purposes of this section.
- “(j) Effective Date.—This section shall apply to calendar years beginning after December 31, 2010.
- “(k) Conforming Amendment.—[Amended section 1395t of Title 42, The Public Health and Welfare.]”

[Pub. L. 111–152, title I, § 1404(b), Mar. 30, 2010, 124 Stat. 1064, provided that: “The amendments made by this section [amending section 9008 of Pub. L. 111–148, set out above] shall take effect as if included in section 9008 of the Patient Protection and Affordable Care Act [Pub. L. 111–148].”]

**Imposition of Annual Fee on Medical Device Manufacturers and Importers**

Pub. L. 111–148, title IX, § 9009, Mar. 23, 2010, 124 Stat. 862, as amended by Pub. L. 111–148, title X, § 10904(a), Mar. 23, 2010, 124 Stat. 1016, provided for the imposition of an annual fee on medical device manufacturers and importers in calendar years beginning after 2010, prior to repeal by Pub. L. 111–152, title I, § 1405(d), Mar. 30, 2010, 124 Stat. 1065.

[Pub. L. 111–152, title I, § 1405(d), Mar. 30, 2010, 124 Stat. 1065, provided that the repeal of section 9009 of Pub. L. 111–148, formerly set out above, is effective as of Mar. 23, 2010.]

**Imposition of Annual Fee on Health Insurance Providers**

Pub. L. 111–148, title IX, § 9010, title X, § 10905(a)–(f), Mar. 23, 2010, 124 Stat. 865, 1017–1019, as amended by Pub. L. 111–152, title I, § 1406(a), Mar. 30, 2010, 124 Stat. 1065, provided that:

- “(a) Imposition of Fee.—
  - “(1) In general.—Each covered entity engaged in the business of providing health insurance shall pay to the Secretary not later than the annual payment date of each calendar year beginning after 2013 a fee in an amount determined under subsection (b).
  - “(2) Annual payment date.—For purposes of this section, the term ‘annual payment date’ means with respect to any calendar year the date determined by the Secretary, but in no event later than September 30 of such calendar year.
- “(b) Determination of Fee Amount.—
  - “(1) In general.—With respect to each covered entity, the fee under this section for any calendar year shall be equal to an amount that bears the same ratio to the applicable amount as—
    - “(A) the covered entity’s net premiums written with respect to health insurance for any United States health risk that are taken into account during the preceding calendar year, bears to
    - “(B) the aggregate net premiums written with respect to such health insurance of all covered entities that are taken into account during such preceding calendar year.
  - “(2) Amounts taken into account.—For purposes of paragraph (1)—
    - “(A) In general.—The net premiums written with respect to health insurance for any United States health risk that are taken into account during any calendar year with respect to any covered entity shall be determined in accordance with the following table:

<b>“With respect to a covered entity’s net premiums written during the calendar year that are:</b>	<b>The percentage of net premiums written that are taken into account is:</b>
Not more than \$25,000,000	0 percent
More than \$25,000,000 but not more than \$50,000,000	50 percent
More than \$50,000,000	100 percent.

“(B) Partial exclusion for certain exempt activities.—After the application of subparagraph (A), only 50 percent of the remaining net premiums written with respect to health insurance for any United States health risk that are attributable to the activities (other than activities of an unrelated trade or business as defined in section 513 of the Internal Revenue Code of 1986) of any covered entity qualifying under paragraph (3), (4), (26), or (29) of section 501(c) of such Code and exempt from tax under section 501(a) of such Code shall be taken into account.

**TITLE 26 - Subtitle D Miscellaneous Excise Taxes**

NB: This unofficial compilation of the U.S. Code is current as of Jan. 7, 2011 (see <http://www.law.cornell.edu/uscode/uscprint.html>).

“(3) Secretarial determination.—The Secretary shall calculate the amount of each covered entity’s fee for any calendar year under paragraph (1). In calculating such amount, the Secretary shall determine such covered entity’s net premiums written with respect to any United States health risk on the basis of reports submitted by the covered entity under subsection (g) and through the use of any other source of information available to the Secretary.

“(c) Covered Entity.—

“(1) In general.—For purposes of this section, the term ‘covered entity’ means any entity which provides health insurance for any United States health risk during the calendar year in which the fee under this section is due.

“(2) Exclusion.—Such term does not include—

“(A) any employer to the extent that such employer self-insures its employees’ health risks,

“(B) any governmental entity,

“(C) any entity—

“(i) which is incorporated as a nonprofit corporation under a State law,

“(ii) no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation (except as otherwise provided in section 501(h) of the Internal Revenue Code of 1986), and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office, and

“(iii) more than 80 percent of the gross revenues of which is received from government programs that target low-income, elderly, or disabled populations under titles XVIII, XIX, and XXI of the Social Security Act [42 U.S.C. 1395 et seq., 1396 et seq., 1397aa et seq.], and

“(D) any entity which is described in section 501(c)(9) of such Code and which is established by an entity (other than by an employer or employers) for purposes of providing health care benefits.

“(3) Controlled groups.—

“(A) In general.—For purposes of this subsection, all persons treated as a single employer under subsection (a) or (b) of section 52 of the Internal Revenue Code of 1986 or subsection (m) or (o) of section 414 of such Code shall be treated as a single covered entity (or employer for purposes of paragraph (2)).

“(B) Inclusion of foreign corporations.—For purposes of subparagraph (A), in applying subsections (a) and (b) of section 52 of such Code to this section, section 1563 of such Code shall be applied without regard to subsection (b)(2)(C) thereof.

If any entity described in subparagraph (C) or (D) of paragraph (2) is treated as a covered entity by reason of the application of the preceding sentence, the net premiums written with respect to health insurance for any United States health risk of such entity shall not be taken into account for purposes of this section.

“(4) Joint and several liability.—If more than one person is liable for payment of the fee under subsection (a) with respect to a single covered entity by reason of the application of paragraph (3), all such persons shall be jointly and severally liable for payment of such fee.

“(d) United States Health Risk.—For purposes of this section, the term ‘United States health risk’ means the health risk of any individual who is—

“(1) a United States citizen,

“(2) a resident of the United States (within the meaning of section 7701(b)(1)(A) of the Internal Revenue Code of 1986), or

“(3) located in the United States, with respect to the period such individual is so located.

“(e) Applicable Amount.—For purposes of subsection (b)(1)—

“(1) Years before 2019.—In the case of calendar years beginning before 2019, the applicable amount shall be determined in accordance with the following table:

“Calendar year
Applicable amount
2014
\$8,000,000,000
2015

**TITLE 26 - Subtitle D Miscellaneous Excise Taxes**

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\$11,300,000,000
2016
\$11,300,000,000
2017
\$13,900,000,000
2018
\$14,300,000,000.

“(2) Years after 2018.—In the case of any calendar year beginning after 2018, the applicable amount shall be the applicable amount for the preceding calendar year increased by the rate of premium growth (within the meaning of section 36B(b)(3)(A)(ii) of the Internal Revenue Code of 1986) for such preceding calendar year.

“(f) Tax Treatment of Fees.—The fees imposed by this section—

“(1) for purposes of subtitle F of the Internal Revenue Code of 1986, shall be treated as excise taxes with respect to which only civil actions for refund under procedures of such subtitle shall apply, and

“(2) for purposes of section 275 of such Code shall be considered to be a tax described in section 275 (a)(6).

“(g) Reporting Requirement.—

“(1) In general.—Not later than the date determined by the Secretary following the end of any calendar year, each covered entity shall report to the Secretary, in such manner as the Secretary prescribes, the covered entity’s net premiums written with respect to health insurance for any United States health risk for such calendar year.

“(2) Penalty for failure to report.—

“(A) In general.—In the case of any failure to make a report containing the information required by paragraph (1) on the date prescribed therefor (determined with regard to any extension of time for filing), unless it is shown that such failure is due to reasonable cause, there shall be paid by the covered entity failing to file such report, an amount equal to—

“(i) \$10,000, plus

“(ii) the lesser of—

“(I) an amount equal to \$1,000, multiplied by the number of days during which such failure continues, or

“(II) the amount of the fee imposed by this section for which such report was required.

“(B) Treatment of penalty.—The penalty imposed under subparagraph (A)—

“(i) shall be treated as a penalty for purposes of subtitle F of the Internal Revenue Code of 1986,

“(ii) shall be paid on notice and demand by the Secretary and in the same manner as tax under such Code, and

“(iii) with respect to which only civil actions for refund under procedures of such subtitle F shall apply.

“(3) Accuracy-related penalty.—

“(A) In general.—In the case of any understatement of a covered entity’s net premiums written with respect to health insurance for any United States health risk for any calendar year, there shall be paid by the covered entity making such understatement, an amount equal to the excess of—

“(i) the amount of the covered entity’s fee under this section for the calendar year the Secretary determines should have been paid in the absence of any such understatement, over

“(ii) the amount of such fee the Secretary determined based on such understatement.

“(B) Understatement.—For purposes of this paragraph, an understatement of a covered entity’s net premiums written with respect to health insurance for any United States health risk for any calendar year is the difference between the amount of such net premiums written as reported on the return filed by the covered entity under paragraph (1) and the amount of such net premiums written that should have been reported on such return.

“(C) Treatment of penalty.—The penalty imposed under subparagraph (A) shall be subject to the provisions of subtitle F of the Internal Revenue Code of 1986 that apply to assessable penalties imposed under chapter 68 of such Code.

“(4) Treatment of information.—Section 6103 of the Internal Revenue Code of 1986 shall not apply to any information reported under this subsection.

“(h) Additional Definitions.—For purposes of this section—

**TITLE 26 - Subtitle D - CHAPTER 47 CERTAIN GROUP HEALTH PLANS**

*NB: This unofficial compilation of the U.S. Code is current as of Jan. 7, 2011 (see <http://www.law.cornell.edu/uscode/uscpri.html>).*

“(1) Secretary.—The term ‘Secretary’ means the Secretary of the Treasury or the Secretary’s delegate.

“(2) United states.—The term ‘United States’ means the several States, the District of Columbia, the Commonwealth of Puerto Rico, and the possessions of the United States.

“(3) Health insurance.—The term ‘health insurance’ shall not include—

“(A) any insurance coverage described in paragraph (1)(A) or (3) of section 9832(c) of the Internal Revenue Code of 1986,

“(B) any insurance for long-term care, or

“(C) any medicare supplemental health insurance (as defined in section 1882(g)(1) of the Social Security Act [42 U.S.C. 1395ss (g)(1)]).

“(i) Guidance.—The Secretary shall publish guidance necessary to carry out the purposes of this section and shall prescribe such regulations as are necessary or appropriate to prevent avoidance of the purposes of this section, including inappropriate actions taken to qualify as an exempt entity under subsection (c)(2).

“(j) Effective Date.—This section shall apply to calendar years beginning after December 31, 2013.”

[Pub. L. 111–152, title I, § 1406(a)(3)(C), Mar. 30, 2010, 124 Stat. 1065, which directed amendment of section 9010(c) of Pub. L. 111–148, set out above, by substituting “subparagraph (C) or (D)” for “subparagraph (C)(i)(I), (D)(i)(I), or (E)(i)” in par. (3)(A), was executed by making the substitution in concluding provisions of par. (3), to reflect the probable intent of Congress.]

[Pub. L. 111–152, title I, § 1406(b), Mar. 30, 2010, 124 Stat. 1067, provided that: “The amendments made by this section [amending section 9010 of Pub. L. 111–148, set out above] shall take effect as if included in section 9010 of the Patient Protection and Affordable Care Act [Pub. L. 111–148].”]

[Pub. L. 111–148, title X, § 10905(g), Mar. 23, 2010, 124 Stat. 1019, provided that: “The amendments made by this section [amending section 9010 of Pub. L. 111–148, set out above] shall take effect as if included in the enactment of section 9010.”]

**Footnotes**

<sup>1</sup> Section numbers editorially supplied.

## CHAPTER 47—CERTAIN GROUP HEALTH PLANS

Sec.

5000. Certain group health plans.

### Amendments

1989—Pub. L. 101–239, title VI, § 6202(b)(4)(A), Dec. 19, 1989, 103 Stat. 2233, struck out “LARGE” after “CERTAIN” in chapter heading and “large” after “Certain” in item 5000.

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### § 5000. Certain group health plans

#### (a) Imposition of tax

There is hereby imposed on any employer (including a self-employed person) or employee organization that contributes to a nonconforming group health plan a tax equal to 25 percent of the employer’s or employee organization’s expenses incurred during the calendar year for each group health plan to which the employer or employee organization contributes.

#### (b) Group health plan and large group health plan

For purposes of this section—

##### (1) Group health plan

The term “group health plan” means a plan (including a self-insured plan) of, or contributed to by, an employer (including a self-employed person) or employee organization to provide health care (directly or otherwise) to the employees, former employees, the employer, others associated or formerly associated with the employer in a business relationship, or their families.

##### (2) Large group health plan

The term “large group health plan” means a plan of, or contributed to by, an employer or employee organization (including a self-insured plan) to provide health care (directly or otherwise) to the employees, former employees, the employer, others associated or formerly associated with the employer in a business relationship, or their families, that covers employees of at least one employer that normally employed at least 100 employees on a typical business day during the previous calendar year. For purposes of the preceding sentence—

(A) all employers treated as a single employer under subsection (a) or (b) of section 52 shall be treated as a single employer,

(B) all employees of the members of an affiliated service group (as defined in section 414 (m)) shall be treated as employed by a single employer, and

(C) leased employees (as defined in section 414 (n)(2)) shall be treated as employees of the person for whom they perform services to the extent they are so treated under section 414 (n).

#### (c) Nonconforming group health plan

For purposes of this section, the term “nonconforming group health plan” means a group health plan or large group health plan that at any time during a calendar year does not comply with the requirements of subparagraphs (A) and (C) or subparagraph (B), respectively, of paragraph (1), or with the requirements of paragraph (2), of section 1862(b) of the Social Security Act.

#### (d) Government entities

For purposes of this section, the term “employer” does not include a Federal or other governmental entity.

(Added Pub. L. 99–509, title IX, § 9319(d)(1), Oct. 21, 1986, 100 Stat. 2012; amended Pub. L. 101–239, title VI, § 6202(b)(2), Dec. 19, 1989, 103 Stat. 2233; Pub. L. 103–66, title XIII, § 13561(d)(2), (e)(2)(A), Aug. 10, 1993, 107 Stat. 594, 595.)

## **References in Text**

Section 1862(b) of the Social Security Act, referred to in subsec. (c), is classified to section 1395y (b) of Title 42, The Public Health and Welfare.

## **Amendments**

1993—Subsec. (a). Pub. L. 103–66, § 13561(e)(2)(A)(i), which directed insertion of “(including a self-employed person)” after “employer”, was executed by making the insertion after “employer” the first time it appeared, to reflect the probable intent of Congress.

Subsec. (b)(1). Pub. L. 103–66, § 13561(e)(2)(A)(ii), amended heading and text of par. (1) generally. Prior to amendment, text read as follows: “The term ‘group health plan’ means any plan of, or contributed to by, an employer (including a self-insured plan) to provide health care (directly or otherwise) to the employer’s employees, former employees, or the families of such employees or former employees.”

Subsec. (b)(2). Pub. L. 103–66, § 13561(d)(2), inserted at end “For purposes of the preceding sentence—” and added subpars. (A) to (C).

Subsec. (c). Pub. L. 103–66, § 13561(e)(2)(A)(iii), substituted “of paragraph (1), or with the requirements of paragraph (2), of section 1862 (b)” for “of section 1862 (b)(1)”.

1989—Pub. L. 101–239, § 6202(b)(2)(A), struck out “large” after “Certain” in section catchline.

Subsec. (a). Pub. L. 101–239, § 6202(b)(2)(B), substituted “group health plan” for “large group health plan” in two places.

Subsec. (b). Pub. L. 101–239, § 6202(b)(2)(C), substituted “Group health plan and large” for “Large” in heading and amended text generally. Prior to amendment, text read as follows: “For purposes of this section, the term ‘large group health plan’ means a plan of, or contributed to by, an employer or employee organization (including a self-insured plan) to provide health care (directly or otherwise) to the employees, former employees, the employer, others associated or formerly associated with the employer in a business relationship, or their families, that covers employees of at least one employer that normally employed at least 100 employees on a typical business day during the previous calendar year.”

Subsec. (c). Pub. L. 101–239, § 6202(b)(2)(C), substituted “group” for “large group” in heading and amended text generally. Prior to amendment, text read as follows: “For purposes of this section, the term ‘nonconforming large group health plan’ means a large group health plan that at any time during a calendar year does not comply with the requirements of section 1862(b)(4)(A)(i) of the Social Security Act.”

## **Effective Date of 1993 Amendment**

Section 13561(d)(3) of Pub. L. 103–66 provided that: “The amendments made by this subsection [amending this section and section 1395y of Title 42, The Public Health and Welfare] shall take effect 90 days after the date of the enactment of this Act [Aug. 10, 1993].”

## **Effective Date of 1989 Amendment**

Amendment by Pub. L. 101–239 applicable to items and services furnished after Dec. 19, 1989, see section 6202(b)(5) of Pub. L. 101–239, set out as a note under section 162 of this title.

## **Effective Date**

Section applicable to items and services furnished on or after Jan. 1, 1987, see section 9319(f) of Pub. L. 99–509, set out as an Effective Date of 1986 Amendment note under section 1395y of Title 42, The Public Health and Welfare.