

**TITLE 26 - INTERNAL REVENUE CODE****Subtitle A - Income Taxes****CHAPTER 1 - NORMAL TAXES AND SURTAXES****Subchapter Q - Readjustment of Tax Between Years and Special Limitations****PART II - MITIGATION OF EFFECT OF LIMITATIONS AND OTHER PROVISIONS****§ 1313. Definitions****(a) Determination**

For purposes of this part, the term “determination” means—

- (1) a decision by the Tax Court or a judgment, decree, or other order by any court of competent jurisdiction, which has become final;
- (2) a closing agreement made under section 7121;
- (3) a final disposition by the Secretary of a claim for refund. For purposes of this part, a claim for refund shall be deemed finally disposed of by the Secretary—
  - (A) as to items with respect to which the claim was allowed, on the date of allowance of refund or credit or on the date of mailing notice of disallowance (by reason of offsetting items) of the claim for refund, and
  - (B) as to items with respect to which the claim was disallowed, in whole or in part, or as to items applied by the Secretary in reduction of the refund or credit, on expiration of the time for instituting suit with respect thereto (unless suit is instituted before the expiration of such time); or
- (4) under regulations prescribed by the Secretary, an agreement for purposes of this part, signed by the Secretary and by any person, relating to the liability of such person (or the person for whom he acts) in respect of a tax under this subtitle for any taxable period.

**(b) Taxpayer**

Notwithstanding section 7701 (a)(14), the term “taxpayer” means any person subject to a tax under the applicable revenue law.

**(c) Related taxpayer**

For purposes of this part, the term “related taxpayer” means a taxpayer who, with the taxpayer with respect to whom a determination is made, stood, in the taxable year with respect to which the erroneous inclusion, exclusion, omission, allowance, or disallowance was made, in one of the following relationships:

- (1) husband and wife,
- (2) grantor and fiduciary,
- (3) grantor and beneficiary,
- (4) fiduciary and beneficiary, legatee, or heir,
- (5) decedent and decedent’s estate,
- (6) partner, or
- (7) member of an affiliated group of corporations (as defined in section 1504).

(Aug. 16, 1954, ch. 736, 68A Stat. 339; Pub. L. 94–455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

**Amendments**

1976—Subsec. (a)(3), (4). Pub. L. 94–455 struck out “or his delegate” after “Secretary” wherever appearing.