

**TITLE 26 - INTERNAL REVENUE CODE**

**Subtitle A - Income Taxes**

**CHAPTER 6 - CONSOLIDATED RETURNS**

**Subchapter B - Related Rules**

**PART II - CERTAIN CONTROLLED CORPORATIONS**

**§ 1564. Repealed. Pub. L. 101–508, title XI, § 11801(a)(38), Nov. 5, 1990, 104 Stat. 1388–521]**

Section, added Pub. L. 91–172, title IV, § 401(b)(1), Dec. 30, 1969, 83 Stat. 600; amended Pub. L. 94–455, title XIX, §§ 1901(b)(1)(J)(vi), (21)(A)(ii), 1906 (b)(13)(A), Oct. 4, 1976, 90 Stat. 1791, 1797, 1834, related to transitional rules in the case of certain controlled corporations.

**Savings Provision**

For provisions that nothing in repeal by Pub. L. 101–508 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Nov. 5, 1990, for purposes of determining liability for tax for periods ending after Nov. 5, 1990, see section 11821(b) of Pub. L. 101–508, set out as a note under section 45K of this title.