

TITLE 26 - INTERNAL REVENUE CODE

Subtitle F - Procedure and Administration

CHAPTER 61 - INFORMATION AND RETURNS

Subchapter A - Returns and Records

PART III - INFORMATION RETURNS

Subpart A - Information Concerning Persons Subject to Special Provisions

§ 6039A. Repealed. Pub. L. 96–223, title IV, § 401(a), Apr. 2, 1980, 94 Stat. 299]

Section, added Pub. L. 94–455, title XX, § 2005(d)(1), Oct. 4, 1976, 90 Stat. 1877, related to information regarding carryover basis property acquired from a decedent. Repeal was achieved by repealing section 2005(d)(1) of Pub. L. 94–455 and the amendments made by that section.

Effective Date of Repeal and Revival of Prior Law

Repeal applicable in respect of decedents dying after Dec. 31, 1976, and, except for certain elections, this title to be applied and administered as if this section had not been enacted, see section 401(b), (e) of Pub. L. 96–223, set out as an Effective Date of 1980 Amendment and Revival of Prior Law note under section 1023 of this title.