

JAN 13 2025

U. S. DISTRICT COURT
EASTERN DISTRICT OF MO
ST. LOUIS

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

In the Matter of:

TERRY LEE HINDS,

Pro se & Suri Juris,

Officially a/k/a Terry Lee Hinds,

Real Party in Interest as Plaintiff/Petitioner, (“[P/P]”)

-Vs-

JOSEPH R. BIDEN, JR., in his official capacity
as the President of the United States of America; &
actions of the Government of the United States, and

DANIEL WERFEL, in his official capacity
as Commissioner of Internal Revenue Service, &/or
as Commissioner of Internal Revenue; via § 7803 &
actions of INTERNAL REVENUE SERVICE, IRS &

JANET YELLEN, in her official capacity
as Secretary of the United States Department
of the Treasury; & actions of the UNITED STATES
DEPARTMENT OF THE TREASURY, and

MERRICK B. GARLAND, in his official capacity
as Attorney General of the United States; & actions of
UNITED STATES DEPARTMENT OF JUSTICE

Defendants/Respondents/Interested Party. (“[D/R/I P]”)

THIS DOCUMENT RELATES TO ALL MATTERS.

CIVIL ACTION
FILE NUMBER:

THIRD DECLARATION OF TERRY LEE HINDS (“[Decl. #3]”)

Pursuant to 28 U.S. Code § 1746, I, TERRY LEE HINDS, as Petitioner/Plaintiff (“[P/P]”)
hereby declare as follows. This Declaration is in support of [P/P]’s civil action regarding:

**PETITION FOR JUDICIAL REVIEW, JUDGMENT OR DECREE
AND FOR ALL WRITS NECESSARY OR APPROPRIATE TO THIS CASE
AS WELL ISSUE WRITS AGREEABLE TO USAGES & PRINCIPLES OF LAW**

This Third Declaration is necessary for the purposes under Fed. R. Civ. P. Rule 8. General Rules of Pleading, to meet a requirement made pursuant to law, and to the factual matters that are required or permitted to be supported, evidenced, or established for [P/P]'s civil action. I am over the age of 18 and I have personal knowledge of the facts set forth in this declaration and could or would testify competently to those facts if called as a witness.

PETITION BACKGROUND & LEGAL NATURE OF THIS CASE

[P/P]'s [LLP] is of one's FAITH in [LAW] as a religious liberty. It is the way, the truth & the life. [P/P] chose to express a full spectrum of inherently expressive conduct & free speech of religious activity of which articulates the following as facts in issue, averments, allegations, or relevant facts germane to this case or as original pleaded from the original civil action [OVC] FILE NUMBER: 4:17 – CV- 750, (2017) to wit [Testimony] revealed.

[THE CODE]

Section E - Law Respecting an Establishment of Religion

215. Plaintiff [believes] and [conscience] dictates “[Enactments of Law &/or Application of Internal Revenue Laws]” per se (“[THE CODE]”) is the establishment and endorsement of law respecting an establishment of religion.

216. Title 26 of the U.S. Code (26 U.S.C.A. § 1 et seq. [1986]). Title 26 per se is not positive or legal evidence of laws, it is per se “prima facie” evidence of the general and permanent laws in force at a given date or any reference or citation to the Code relating to IRC of 1986, as in effect for the relevant period or the relevant time. (Hereinafter (“[CODE-3]”).

217. The Internal Revenue Code of 1954 [H. R. 8300] which became law upon enactment of Public Law 591, Chapter 736, 83d Congress, approved August 16, 1954 and is published as Volume 68A of the United States Statutes at Large, provides in part as follows: 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 1954” (2) The Internal Revenue Code of 1954 means the act approved August 16, 1954 (26 U.S.C.), entitled “An act to revise the internal revenue laws of the United States”, as amended. Hereinafter (“[CODE-2]”).

218. INTERNAL REVENUE CODE enacted February 10th, 1939 [H. R. 2762] [Public, No 1] Chapter 2 and shall be known as the “Internal Revenue Code” and may be cited as: “I. R.C.” and as amended by the “Internal Revenue Code of 1954” may be cited as the “Internal Revenue Code of 1939”. The Internal Revenue Code of 1939 means the act approved February 10, 1939 (53 Stat., Part 1), as amended]. (Hereinafter (“[CODE-1]”).

219. 26 CFR - Code of Federal Regulations - Title 26: Internal Revenue. Hereinafter (“[26 CFR]”) as legislative abridgment of fundamental personal rights and liberties are asserted.

220. Plaintiff [believes] and [conscience] dictates [CODE-1] and [CODE-2] and [CODE-3] and [26CFR] or the wording “Internal Revenue Code” in any existing Federal Statutes At Large for an income tax or its Amendments, collectively existing as [THE CODE] herein.

221. Plaintiff avers “[Law Respecting an Establishment of Religion]” (“[Law/As/Religion]”) per se as [THE CODE].

Section F - Force and Effect of Law Respecting an Establishment of Religion

222. Plaintiff [believes] and [conscience] dictates Defendants have established and endorsed the “[Force and Effect of Law Respecting an Establishment of Religion]” per se as (“[THE WORDS]”).

223. All United States Tax Court Decisions & Memorandum Opinions since 11-22-1974 to the present time has the Force and Effect of Law Respecting an Establishment of Religion.

224. The Internal Revenue Service or IRS listed Publications on their web site at <http://apps.irs.gov/app/picklist/list/formsPublications.html>. as herein referred to (collectively as “Publications”). more particularly described in Exhibit I- #19, The [Govspel] of THEIRS – List of Publications for [Worthship] attached hereto and incorporated by reference as if fully set forth herein.

225. The Internal Revenue Service or IRS listed Forms and Instructions on their web site at <http://apps.irs.gov/app/picklist/list/formsInstructions.html>. as herein referred to (collectively as “Insightful Instructions and Forms”), more particularly described in Exhibit I- #20, The [Govspel] of THEIRS – List of Instructions/Forms for Worthship attached hereto and incorporated by reference as if fully set forth herein.

226. “Revenue Rulings” which address issues of substantive tax law, arise from various sources, including rulings to taxpayers, technical advice to district offices, studies undertaken by the IRS, court decisions, suggestions from practitioner groups, and so on.

227. “Revenue Procedures” are issued in the same manner as Revenue Rulings, but deal with the internal management practices and procedures of the IRS. Familiarity with these procedures increases taxpayer compliance and helps make the administration of the tax laws more efficient. Revenue Procedures often involve mechanical rules, but sometimes substantive positions are embedded in them as well. Revenue Rulings and Revenue Procedures serve an important function in that they provide guidance to both IRS personnel and taxpayers in handling routine tax matters. Both Revenue Rulings and Revenue Procedures are published weekly by the U.S. Government in the Internal Revenue Bulletin (I.R.B.)

228. “Announcements” provides alerts to taxpayers to a variety of information but do not have the formality of notices, revenue rulings, or revenue procedures.

229. “Notices” will constitute authority for purposes of the substantial understatement portion of the accuracy-related penalty.

230. “Delegation Orders” are orders by the Commissioner of the IRS to delegate his/her authority to settle civil or criminal tax cases under I.R.C.

231. “Private letter ruling” is a written statement issued to the taxpayer by the Internal Revenue Service in which interpretations of the tax law are made and applied to a specific set of facts. These IRS written determinations in “Private Letter Rulings” (PLR) serve as Taxpayer-specific rulings or determinations being written memoranda furnished by the IRS National Office in response to requests by taxpayers under published annual guidelines.

232. “General Counsel Memoranda” is documents prepared by the Office of the Chief Counsel that “contain the reasons behind the adoption of revenue rulings, private letter rulings, and technical advice memoranda and having important precedent value in determining future tax questions.

233. “Treasury Decisions” (T Ds) are issued by the Treasury Department to promulgate new Regulations, to amend or otherwise change existing Regulations, or to announce the position of the Government on selected court decisions. Like Revenue Rulings and Revenue Procedures, TDs are published in the Internal Revenue Bulletin and subsequently transferred to the Cumulative Bulletin.

234. “Technical Memoranda” are documents prepared by the Office of the Chief Counsel that “explain the reasons behind the adoption of [a] Treasury Decision” and are used by IRS personnel in determining the tax status of taxpayers.

235. “Proposed regulations” offer guidance for taxpayers seeking to comply with statutory mandates. Taxpayers receive an opportunity to make written and oral comments before these regulations become final. [U]pon approval by the Commissioner [of the IRS] and signature by the Assistant Secretary of the Treasury, final regulations are filed with the Federal Register and published in the form of a Treasury decision, which sometimes contains a preamble summarizing and responding to the most important comments made by the public on the proposed draft.

236. “Treasury Department Regulations” are issued by the U.S. Treasury Department under authority granted by Congress. Interpretative by nature, they provide taxpayers with considerable guidance on the meaning and application of the Code. Although not issued by Congress, Regulations do carry considerable weight. They are an important factor to consider in complying with the tax law. Section 12(d) of the Internal Revenue Code of 1939 is the predecessor to § 2 of the Internal Revenue Code of 1954. Keep in mind that the 1954 Code superseded the 1939 Code.

237. “Determination Letter for 501c3” Internal Revenue Code (IRC) provides tax benefits to charitable organizations that meet the requirements set forth in section 501c3.

The determination letter is confirmation from the Internal Revenue Service that the organization has met these requirements. Common types of charitable organizations include those that advance religion, education, provide relief or lessen the burden of government.

610. Plaintiff [believes] Defendants' "[Taxpayers Advocate Service]" "[TAS]" de facto is the "[Church of What's Happening Now]" per se as ("[Church]").

611. Plaintiff avers Defendants' beliefs, activities and conduct herein created or is operating forums in a particular manner such as an expression of ideas or as a forum of expressive activity, such as in [Form 1040], one's labor, law, online discussion, and correspondence.

612. Plaintiff [believes] and [conscience] dictates Defendants are establishing "Your Voice at the IRS" for a [Theology Forum] of THEIRS for Church of What's Happening Now.

613. Plaintiff avers "Your Voice at the IRS" gives real meaning to [Church] service and its religious endeavors and devout practices.

614. Plaintiff avers "Your Voice at the IRS" establishes a designated public forum.
https://www.irs.gov/pub/irsutl/advocating_for_taxpayers_i_found_my_voice_at_the_irs.pdf

615. Plaintiff avers "Your Voice at the IRS" advances a religion or belief or disbelief in a religion.

616. Plaintiff avers "Your Voice at the IRS" advancing the undue influence of [Intellectual Tithing].

617. Plaintiff [believes] and [conscience] dictates "Your Voice at the IRS" advances a religion complained of herein.

618. Plaintiff [believes] and [conscience] dictates "Your Voice at the IRS endorses A House of Worthship & Praise.

619. Plaintiff avers Defendants have endorsed a general attribute of an organized religion and its establishment thereof, having: "Distinct legal existence".

620. Plaintiff avers Defendants have endorsed a general attribute of an organized religion and its establishment thereof, having: "Recognized creed and form of worship".

621. Plaintiff avers Defendants have endorsed a general attribute of an organized religion and its establishment thereof, having: "Definite and distinct ecclesiastical government".

622. Plaintiff avers Defendants have endorsed a general attribute of an organized religion and its establishment thereof, having: “Formal code of doctrine and discipline”.

623. Plaintiff avers Defendants have endorsed a general attribute of an organized religion and its establishment thereof, having: “Distinct religious history”.

624. Plaintiff avers Defendants have endorsed a general attribute of an organized religion and its establishment thereof, having: “Membership not associated with any other church or denomination”.

625. Plaintiff avers Defendants have endorsed a general attribute of an organized religion and its establishment thereof, having: “Organization of ordained ministers”.

626. Plaintiff avers Defendants have endorsed a general attribute of an organized religion and its establishment thereof, having: “Ordained ministers selected after completing prescribed courses of study”.

627. Plaintiff avers Defendants have endorsed a general attribute of an organized religion and its establishment thereof, having: “Literature of its own”.

628. Plaintiff avers Defendants have endorsed a general attribute of an organized religion and its establishment thereof, having: “Established places of worship”.

629. Plaintiff avers Defendants have endorsed a general attribute of an organized religion and its establishment thereof, having: “Regular congregations”.

630. Plaintiff avers Defendants have endorsed a general attribute of an organized religion and its establishment thereof, having: “Regular religious services”.

631. Plaintiff avers Defendants have endorsed a general attribute of an organized religion and its establishment thereof, having: “Sunday schools for the religious instruction of the young”.

632. Plaintiff avers Defendants have endorsed a general attribute of an organized religion and its establishment thereof, having: “Schools for the preparation of its members”.

633. Plaintiff avers Defendants have endorsed Internal Revenue Service or IRS listed Publications on their web site at
<http://apps.irs.gov/app/picklist/list/formsPublications.html>

634. Plaintiff avers Defendants have endorsed Internal Revenue Service or IRS listed Forms and Instructions on their web site at
<http://apps.irs.gov/app/picklist/list/formsInstructions.html>

635. Plaintiff [believes] Defendants institutionalized religion has a “distinct legal existence”:

- a. The United States Tax Court is a federal trial court of record established by Congress under Article I of the U.S. Constitution, of which provides that the Congress has the power to "constitute Tribunals inferior to the supreme Court".
- b. IRS or Internal Revenue Service: IRM 1111, Establishment of the Internal Revenue Service, located in IRM 1100, Organization and Staffing, dated September 16, 1993. http://www.irs.gov/irm/part1/irm_01-001-002.html
- c. Taxpayer Advocate Service under the Office of the Taxpayer Advocate' Pub.L. 104–168, 110 Stat. 1452, enacted July 30, 1996.
- d. State based Corporations listed in Defendants' IRS Publication 557 in the Organization Reference Chart section.

636. Plaintiff [believes] Defendants' institutionalized religion has a "recognized creed and form of worship":

- a. Creed: "Our core values guide our path to achieving our vision."
- b. Golden Rule of Taxism "He Who Has the Gold Makes the Rules"
- c. IRS' dogma: "Service + Enforcement = Compliance"
- d. IRS' Dogma of THEIRS – F.E.A.R. = False Evidence Appearing Real
- e. IRS' Dogma: [To LIVE as EVIL]
- f. IRS Dogma- Star Trek for a Religion of Reality of THEIRS
- g. A form of in [Body of Rites]
- h. Form of worship or "Insightful Instructions and Forms"), more particularly described in Exhibit I- #20, The [Govspel] of THEIRS
- i. [Worship] with their practice in many forms of worship when making a [proper return] to the IRS and its path of life, beliefs, and practices.

637. Plaintiff [believes] Defendants' institutionalized religion has a "definite and distinct ecclesiastical government":

- a. Temple of Taxism: U.S. Tax Court 400 Second Street, NW., Washington, D.C., Washington, D.C. 20217
- b. Church of Taxology: Internal Revenue Service Building, 1111 Constitution Ave NW, Washington, DC 20004;
- c. Church of What's Happening Now - Taxpayer Advocate Service
- d. Integrated Auxiliary of The Church of Taxology - Taxpayer Advocacy Panel, 1111 Constitution Ave. N.W., Room 1509, Washington, D.C. 20224

638. Plaintiff [believes] Defendants' institutionalized religion has a "formal code of doctrine and discipline":

- a. Doctrine: [CODE-1] and [CODE-2] and [CODE- 3] and Internal Revenue Code Statutes At Large, collectively creating a body of Doctrine in [THE CODE].
- b. A Doctrine of religious syncretism, including the other religious Doctrines as set forth in Count # 1 through Count #7.
- c. Discipline: Whatever form of punishment or forgiveness the IRS or its Temple may desire to levy or provide to its body of believers.
- d. Discipline: [Intellectual Tithing] and voluntary compliance

639. Plaintiff [believes] Defendants' institutionalized religion has a "distinct religious history":

a. Publication 1694 (12-92), IRS Historical Fact Book: A Chronology 1646 – 1992. A long history of offense and constitutional evils, as well as, the good it has produced.

b. Institutionalized Faith in Taxism witnessed in redesignation of the IRC of 1939 to [CODE-2] then redesignation of [CODE-2] as [CODE-3].

640. Plaintiff [believes] Defendants' institutionalized religion has a "membership not associated with any other church or denomination" because Defendants have created an emerging hybrid church, a Mega-Church congregation through 501c3 status.

a. Creating a body of believers, memberships, partners, stakeholders and as a "Taxprayer".

b. U.S. Taxpayers as 501(c)3

641. Plaintiff avers Defendants motivated by religious syncretism, creating organized religion and institutionalized religion which has an "organization of ordained ministers" who members of a Defendants' Mega-church consisting of tax exempt churches, temples, and other religious organizations from a crucible of other religions sanctioned by IRS.

642. Plaintiff avers Defendants' Church of Taxology and its Mega- Church or Orthodoxy supports "ordained ministers selected after completing prescribed courses of study" with tax exempt status when applicable or upon approval by IRS.

643. Plaintiff avers Defendants' Church of Taxology and Temple of Taxism and its support organizations have "literature of its own":

a. Full list of their Publications <http://apps.irs.gov/app/picklist/list/formsPublications.html>

b. Full list of their Forms and Instructions on their web site at

<http://apps.irs.gov/app/picklist/list/formsInstructions.html>

c. Established the written policies and practices as [THE WORDS] of THEIRS.

d. literature of its own set forth as [Govspel] [Body of Rites] [Peter to Paul Mandates]

644. Plaintiff avers Defendants motivated by religious syncretism, the Church of Taxology sanctioning a Mega-church have an "established places of worship".

a. established [Theology Forum] or other forums as set forth in [OVC].

b. the personal homes or domiciles of taxpayer making a [proper return].

645. Plaintiff avers Defendants motivated by religious syncretism, the Church of Taxology sanctioning a Mega-church have "regular congregations"

a. Defendants' regular congregations of lobbyists seeking to rewrite [THE CODE].

b. Established a regular congregations as a body of believers seen as taxpayers.

c. A body of believers consisting of but not limited to taxpayers, taxpayers, and tax advisors, enrolled agents etc.

646. Plaintiff avers Defendants motivated by religious syncretism, the Church of Taxology sanctioning a Mega-church have "Sunday schools for the religious instruction of the young".

647. Plaintiff avers Defendants motivated by religious syncretism, the Church of Taxology sanctioning a Mega-church have “schools for the preparation of its members”:

a. Taxschool.com is your one stop shop for learning how to become a tax professional.

b. Enrolled Agent Continuing Education Requirements <http://www.irs.gov/Tax-Professionals/FAQs:-Enrolled-Agent-Continuing-Education-Requirements>

c. Take the H&R Block Income Tax Course and Perfect if you're a student, retired or at home with children.

http://www.hrblock.com/taxes/planning/tax_courses/course_schedule.html

648. Plaintiff avers the Defendants have endorsed the 14 characteristics of organized religion and its churches, used by the IRS for decades as general guidelines. See General Counsel Memorandum 36993, 02/03/1977, which mentions their use in Rev. Rul. 59-129.

649. Plaintiff avers the Defendants’ IRS or [IRS] has defined who, how or what is a religion in America.

650. Plaintiff [believes] the granting of tax exemptions, such as personal exemption, spouse exemption, dependent exemption and non-resident alien exemption from paying certain federal income taxes are a religious practice or ritual in support of Taxology or Taxism.

651. Plaintiff [believes] the granting of tax exemptions on such income as educational scholarships, inheritances, combat pay for military persons, disability payments, personal injury payments and government bonds are a religious practice or ritual in support of Taxology or Taxism.

652. Plaintiff [believes] the granting of tax exclusions such as life insurance death benefit proceeds, child support, welfare, municipal bond income and for employer-sponsored health insurance or benefits is a religious practice or ritual in support of Taxology or Taxism.

653. Plaintiff [believes] the granting of tax exclusions such as life insurance death benefit proceeds, child support, welfare, municipal bond income and for employer-sponsored health insurance or benefits are a privilege of a public nature which are conferred on an organization, individual or Taxpayer by Defendants is for religious indoctrination.

654. Plaintiff [believes] the granting of tax credit such as: Earned Income Credit, Child and Dependent Care Credit, Adoption Credit, Retirement Savings Contributions Credit, First-time Homebuyer Credit, Tax Credits for Consumer Energy Efficiency, Residential Energy Credits, The Health Coverage Tax Credit (HCTC), Additional Child Tax Credit, American Opportunity Credit, Lifetime Learning Credit, Elderly or Disabled Credit is a religious practice or ritual in support of Taxology or Taxism.

655. Plaintiff [believes] the granting of tax credit such as: Earned Income Credit, Child and Dependent Care Credit, Adoption Credit, Retirement Savings Contributions Credit, First-time Homebuyer Credit, Tax Credits for Consumer Energy Efficiency, Residential

Energy Credits, The Health Coverage Tax Credit (HCTC), Additional Child Tax Credit, American Opportunity Credit, Lifetime Learning Credit, Elderly or Disabled Credit are a privilege of a public nature which are conferred on a Taxpayer by Defendants is for religious indoctrination.

656. Plaintiff [believes] the granting of tax deductions such as: Medical and Dental Expenses, Deductible Taxes (i.e. State, local and foreign income taxes & State, local and foreign real estate taxes & State, and local personal property taxes, and State and local general sales taxes) Home Mortgage Points, Interest Expense, Charitable Contributions, Business Expenses, Business Use of Home or car, Casualty, Disaster, and Theft Losses (Including Federally Declared Disaster Areas Credit is a religious practice or ritual in support of Taxology or Taxism.

657. Plaintiff [believes] the granting of tax deductions such as: Medical and Dental Expenses, Deductible Taxes (i.e. State, local and foreign income taxes & State, local and foreign real estate taxes & State, and local personal property taxes, and State and local general sales taxes) Home Mortgage Points, Interest Expense, Charitable Contributions, Business Expenses, Business Use of Home or car, Casualty, Disaster, and Theft Losses (Including Federally Declared Disaster Areas Credit are a privilege of a public nature which are conferred on a Taxpayer by Defendants is for religious indoctrination.

658. Plaintiff [believes] the granting of adjustments to income also called "above the line" deductions such as: Educator Expenses Tax Deduction, Tuition and Fees Deduction, Student Loan Interest Deduction, Moving Expenses, Bad Debt Deduction, Alimony Paid, Individual Retirement Arrangements (IRAs) is a religious practice or ritual in support of Taxology or Taxism.

659. Plaintiff [believes] the granting of adjustments to income also called "above the line" deductions such as: Educator Expenses Tax Deduction, Tuition and Fees Deduction, Student Loan Interest Deduction, Moving Expenses, Bad Debt Deduction, Alimony Paid, Individual Retirement Arrangements (IRAs) are a privilege of a public nature which are conferred on a Taxpayer by Defendants is for religious indoctrination.

660. Plaintiff [believes] the granting of tax abatements (Reprieve from a tax obligation) such as: an incentive for real estate or industrial development, including but not limited to many different programs that will cut or temporarily ease tax burdens on individual taxpayers, small businesses, or other parties taxed by federal or state government is a religious practice or ritual in support of Taxology or Taxism.

661. Plaintiff [believes] the granting of tax abatements (Reprieve from a tax obligation) such as: an incentive for real estate or industrial development, including but not limited to many different programs that will cut or temporarily ease tax burdens on individual taxpayers, small businesses, or other parties taxed by federal or state government) are a privilege of a public nature which are conferred on a Taxpayers by Defendants is for religious indoctrination.

662. Plaintiff aver Defendants' religion touches upon the matters of money and materialism.

663. Plaintiff [believes] refunds, exemptions, exclusions, credits, deductions, adjustments, abatements of taxes exist as the physical form of Mammon (unjust worldly gain, or gratuitous material wealth or greed).

664. Plaintiff [believes] refunds, exemptions, exclusions, credits, deductions, adjustments, abatements of taxes is religious indoctrination in Mammon.

665. Plaintiff [believes] refunds, exemptions, exclusions, credits, deductions, adjustments, abatements of taxes exist as Modes of [Worthship].

666. Plaintiff [believes] tax refunds are a privilege of a public nature conferred on an individual or organization(s) by Defendants for a religious experience or the purpose of religiosity.

667. Plaintiff [believes] tax exemptions are a privilege of a public nature conferred on an individual or organization(s) by Defendants for a religious experience or the purpose of religiosity.

668. Plaintiff [believes] tax exclusions are a privilege of a public nature conferred on an individual or organization(s) by Defendants for a religious experience or the purpose of religiosity.

669. Plaintiff [believes] tax credits are a privilege of a public nature conferred on an individual, group, or company by Defendants for a religious experience or the purpose of religiosity.

670. Plaintiff [believes] tax deductions are a privilege of a public nature conferred on an individual, group, or company by Defendants for a religious experience or the purpose of religiosity.

671. Plaintiff [believes] tax adjustments are a privilege of a public nature conferred on an individual, group, or company by Defendants for a religious experience or the purpose of religiosity.

672. Plaintiff [believes] tax abatements are a privilege of a public nature conferred on an individual, group, or company by Defendants for a religious experience or the purpose of religiosity.

673. Plaintiff [believes] a tax-exempt status is a privilege of a public nature conferred on an individual, group, or company by Defendants for a religious experience or the purpose of religiosity.

674. Plaintiff [believes] preferential tax rates are a privilege of a public nature conferred on an individual, group, or company by Defendants for a religious experience or the purpose of religiosity.

675. Plaintiff [believes] a religious experience is for the collective experience concerning an organized religion and its body of believers, followers and adherents.

26 U.S. Code § 7806. Construction of title, (“[§7806]”) declares, in part:

(a) Cross references

“The cross references in this title to other portions of the title, or other provisions of law, where the word “see” is used, are made only for convenience, and shall be given no legal effect.”

[As Applied Law]

Pursuant to 26 U.S. Code § 7806 - Construction of title

Statutes in RED have no legal effect.

Statutes in BLACK have a Cross reference where the word “see” is used.

“Congress has directly spoken to the precise question at issue.”

1.

26 USC: Front Matter - INTERNAL REVENUE CODE

(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.

see chapter 80 (sec. 7801 and following)

26 U.S. Code § 7801. - Authority of Department of the Treasury

26 U.S. Code § 7802. Internal Revenue Service Oversight Board

26 U.S. Code § 7803. Commissioner of Internal Revenue; other officials

26 U.S. Code § 7804. Other personnel

26 U.S. Code § 7805. Rules and regulations

26 U.S. Code § 7806. Construction of title

26 U.S. Code § 63 - 7807. Rules in effect upon enactment of this title

26 U.S. Code § 7808. Depositaries for collections

26 U.S. Code § 7809. Deposit of collections

26 U.S. Code § 7810. Revolving fund for redemption of real property

26 U.S. Code § 7811. Taxpayer Assistance Orders

26 U.S. Code § 7851. Applicability of revenue laws

26 U.S. Code § 7852. Other applicable rules

26 U.S. Code § 7871. Indian tribal governments treated as States for certain purposes

26 U.S. Code § 7872. Treatment of loans with below-market interest rates

26 U.S. Code § 7873. Income derived by Indians from exercise of fishing rights

26 U.S. Code § 7874. Income derived by Indians from exercise of fishing rights

2.

26 U.S. Code § 2. Definitions and special rules

(e) **Cross reference**

For definition of taxable income, see section 63.

26 U.S. Code § 63. Taxable income defined

3.

26 U.S. Code § 3. Tax tables for individuals

(e) **Cross reference**

For computation of tax by Secretary, see section 6014.

26 U.S. Code § 6014. Income tax return-tax not computed by taxpayer

4.

26 U.S. Code Part I - TAX ON INDIVIDUALS

26 U.S. Code § 5 - Cross references relating to tax on individuals

(a) OTHER RATES OF TAX ON INDIVIDUALS, ETC..

(1) For rates of tax on nonresident aliens, **see** section 871.

26 U.S. Code § 871 - Tax on nonresident alien individuals

(2) For doubling of tax on citizens of certain foreign countries, **see** section 891.

26 U.S. Code § 891 - Doubling of rates of tax on citizens and corporations of certain foreign countries

(3) For rate of withholding in the case of nonresident aliens, **see** section 1441.

26 U.S. Code § 1441 - Withholding of tax on nonresident aliens

(4) For alternative minimum tax, **see** section 55.

26 U.S. Code § 55 - Alternative minimum tax imposed.

5.

26 U.S. Code § 11. Tax imposed

Effective Date of 1986 Amendment

Pub. L. 99-514, title VI, §601(b), Oct. 22, 1986, 100 Stat. 2249, provided that:

"(1) In general.-The amendment made by subsection (a) [amending this section] shall apply to taxable years beginning on or after July 1, 1987.

"(2) **Cross reference**..-

"For treatment of taxable years which include July 1, 1987, **see** section 15 of the Internal Revenue Code of 1986."

26 U.S. Code § 15 - Effect of changes

6.

26 U.S. Code Part II - TAX ON CORPORATIONS

26 U.S. Code § 12 - Cross references relating to tax on corporations

(1) For tax on the unrelated business income of certain charitable and other corporations exempt from tax under this chapter, see section 511.

26 U.S. Code § 511 - Imposition of tax on unrelated business income of charitable, etc., organizations

(2) For accumulated earnings tax and personal holding company tax, see parts I and II of subchapter G (sec. 531 and following).

PART I—CORPORATIONS IMPROPERLY ACCUMULATING SURPLUS (§§ 531 – 537)

26 U.S. Code § 531. Imposition of accumulated earnings tax

26 U.S. Code § 532. Corporations subject to accumulated earnings tax

26 U.S. Code § 533. Evidence of purpose to avoid income tax

26 U.S. Code § 534. Burden of proof

26 U.S. Code § 535. Accumulated taxable income

26 U.S. Code § 536. Income not placed on annual basis

26 U.S. Code § 537. Reasonable needs of the business

PART II—PERSONAL HOLDING COMPANIES (§§ 541 – 547)

26 U.S. Code § 541. Imposition of personal holding company tax

26 U.S. Code § 542. Definition of personal holding company

26 U.S. Code § 543. Personal holding company income

26 U.S. Code § 544. Rules for determining stock ownership

26 U.S. Code § 545. Undistributed personal holding company income

26 U.S. Code § 546. Income not placed on annual basis

26 U.S. Code § 547. Deduction for deficiency dividends

(3) For doubling of tax on corporations of certain foreign countries, see section 891.

26 U.S. Code § 891 - Doubling of rates of tax on citizens and corporations of certain foreign countries

(4) For rate of withholding in case of foreign corporations, see section 1442.

26 U.S. Code § 1442 - Withholding of tax on foreign corporations

(5) For alternative minimum tax, see section 55.

26 U.S. Code § 55 - Alternative minimum tax imposed

7.

26 U.S. Code § 42. Low-income housing credit

(4) Cross references

(A) For treatment of certain rehabilitation expenditures as separate new buildings, [see](#) subsection (e).

(e) Rehabilitation expenditures treated as separate new building

(B) For determination of applicable percentage for increases in qualified basis after the 1st year of the credit period, [see](#) subsection (f)(3).

26 U.S. Code § 42(f) Definition and special rules relating to credit period

(3) Determination of applicable percentage with respect to increases in qualified basis after 1st year of credit period.

(C) For authority of housing credit agency to limit applicable percentage and qualified basis which may be taken into account under this section with respect to any building, [see](#) subsection (h)(7).

26 U.S. Code § 42 (h) Limitation on aggregate credit allowable with respect to projects located in a State (7) Special rules

8.

26 U.S. Code § 50. Other special rules

(E) [Cross reference](#)

For special rules for the application of this paragraph and paragraph (3), [see](#) section 168(h).

26 U.S. Code § 168. Accelerated cost recovery system (H) TAX-EXEMPT USE PROPERTY

9.

26 U.S. Code § 55. Alternative minimum tax imposed

(3) [Cross references](#)

For provisions providing that certain credits are not allowable against the tax imposed by this section, [see](#) sections 30C(d)(2) and 38(c).

26 U.S. Code § 30C - Alternative fuel vehicle refueling property credit (d) Application with other credits (2) Personal credit

26 U.S. Code § 38 - General business credit (c) Limitation based on amount of tax

10.

26 U.S. Code § 61. Gross income defined

(b) [Cross references](#)

For items specifically included in gross income, [see](#) part II (sec. 71 and following). For items specifically excluded from gross income, [see](#) part III (sec. 101 and following).

[see](#) part II (sec. 71 and following).

[§ 71. Repealed. Pub. L. 115–97, title I, § 11051(b)(1)(B), Dec. 22, 2017, 131 Stat. 2089]

§ 72. Annuities; certain proceeds of endowment and life insurance contracts
§ 73. Services of child
§ 74. Prizes and awards
§ 75. Dealers in tax-exempt securities
[§ 76. Repealed. Pub. L. 94–455, title XIX, § 1901(a)(14), Oct. 4, 1976, 90 Stat. 1765]
§ 77. Commodity credit loans
§ 78. Gross up for deemed paid foreign tax credit
§ 79. Group-term life insurance purchased for employees
§ 80. Restoration of value of certain securities
[§ 81. Repealed. Pub. L. 100–203, title X, § 10201(b)(1), Dec. 22, 1987, 101 Stat. 1330–387]
§ 82. Reimbursement of moving expenses
§ 83. Property transferred in connection with performance of services
§ 84. Transfer of appreciated property to political organizations
§ 85. Unemployment compensation
§ 86. Social security and tier 1 railroad retirement benefits
§ 87. Alcohol and biodiesel fuels credits
§ 88. Certain amounts with respect to nuclear decommissioning costs
[§ 89. Repealed. Pub. L. 101–140, title II, § 202(a), Nov. 8, 1989, 103 Stat. 830]
§ 90. Illegal Federal irrigation subsidies
§ 91. Certain foreign branch losses transferred to specified 10-percent owned foreign corporations

see part III (sec. 101 and following).

§ 101. Certain death benefits
§ 102. Gifts and inheritances
§ 103. Interest on State and local bonds
[§ 103A. Repealed. Pub. L. 99–514, title XIII, § 1301(j)(1), Oct. 22, 1986, 100 Stat. 2657]
§ 104. Compensation for injuries or sickness
§ 105. Amounts received under accident and health plans
§ 106. Contributions by employer to accident and health plans
§ 107. Rental value of parsonages
§ 108. Income from discharge of indebtedness
§ 109. Improvements by lessee on lessor’s property
§ 110. Qualified lessee construction allowances for short-term leases
§ 111. Recovery of tax benefit items
§ 112. Certain combat zone compensation of members of the Armed Forces
[§ 113. Repealed. Pub. L. 101–508, title XI, § 11801(a)(7), Nov. 5, 1990, 104 Stat. 1388–520]
[§ 114. Repealed. Pub. L. 108–357, title I, § 101(a), Oct. 22, 2004, 118 Stat. 1423]
§ 115. Income of States, municipalities, etc.
[§ 116. Repealed. Pub. L. 99–514, title VI, § 612(a), Oct. 22, 1986, 100 Stat. 2250]
§ 117. Qualified scholarships
§ 118. Contributions to the capital of a corporation

§ 119. Meals or lodging furnished for the convenience of the employer
[§ 120. Repealed. Pub. L. 113–295, div. A, title II, § 221(a)(19)(A), Dec. 19, 2014, 128 Stat. 4039]
§ 121. Exclusion of gain from sale of principal residence
§ 122. Certain reduced uniformed services retirement pay
§ 123. Amounts received under insurance contracts for certain living expenses
[§ 124. Repealed. Pub. L. 101–508, title XI, § 11801(a)(9), Nov. 5, 1990, 104 Stat. 1388–520]
§ 125. Cafeteria plans
§ 126. Certain cost-sharing payments
§ 127. Educational assistance programs
[§ 128. Repealed. Pub. L. 101–508, title XI, § 11801(a)(10), Nov. 5, 1990, 104 Stat. 1388–520]
§ 129. Dependent care assistance programs
§ 130. Certain personal injury liability assignments
§ 131. Certain foster care payments
§ 132. Certain fringe benefits
[§ 133. Repealed. Pub. L. 104–188, title I, § 1602(a), Aug. 20, 1996, 110 Stat. 1833]
§ 134. Certain military benefits
§ 135. Income from United States savings bonds used to pay higher education tuition and fees
§ 136. Energy conservation subsidies provided by public utilities
§ 137. Adoption assistance programs
§ 138. Medicare Advantage MSA
§ 139. Disaster relief payments
§ 139A. Federal subsidies for prescription drug plans
§ 139B. Benefits provided to volunteer firefighters and emergency medical responders
§ 139C. Certain disability-related first responder retirement payments
§ 139D. Indian health care benefits
§ 139E. Indian general welfare benefits
§ 139F. Certain amounts received by wrongfully incarcerated individuals
§ 139G. Assignments to Alaska Native Settlement Trusts
§ 139H. Interest received in action to recover property seized by the Internal Revenue Service based on structuring transaction
§ 139I. Continuation coverage premium assistance
§ 140. Cross references to other Acts

11.

26 U.S. Code § 72. Annuities; certain proceeds of endowment and life insurance contracts

(x) **Cross reference**

For limitation on adjustments to basis of annuity contracts sold, **see** section 1021.

26 U.S. Code § 1021. Sale of annuities

12.

26 U.S. Code § 73. Services of child

(d) **Cross reference**

For assessment of tax against parent in certain cases, **see** section 6201(c).

26 U.S. Code § 6201. For assessment of tax against parent in certain cases, see section 6201(c).

13.

26 U.S. Code § 74. Prizes and awards

(4) **Cross reference**

For provisions excluding certain de minimis fringes from gross income, **see** section 132(e).

26 U.S. Code § 132. Certain fringe benefits (e) DE MINIMIS FRINGE DEFINED

14.

26 U.S. Code § 102. Gifts and inheritances

(2) **Cross references**

For provisions excluding certain employee achievement awards from gross income, **see** section 74(c).

26 U.S. Code § 74 - Prizes and awards (c)Exception for certain employee achievement awards

For provisions excluding certain de minimis fringes from gross income, **see** section 132(e).

26 U.S. Code § 132 - Certain fringe benefits (e)De minimis fringe defined

15.

26 U.S. Code § 104. Compensation for injuries or sickness

(d) **Cross references**

(1) For exclusion from employee's gross income of employer contributions to accident and health plans, **see** section 106.

26 U.S. Code § 106 – Contributions by employer to accident and health plans

(2) For exclusion of part of disability retirement pay from the application of subsection (a)(4) of this section, **see** section 1403 of title 10, United States Code (relating to career compensation laws).

10 U.S. Code § 1403 - Disability retired pay: treatment under Internal Revenue Code of 1986

16.

26 U.S. Code § 106. Contributions by employer to accident and health plans

(7) **Cross reference**

For penalty on failure by employer to make comparable contributions to the Archer MSAs of comparable employees, [see](#) section 4980E.

26 U.S. Code § 4980. Tax on reversion of qualified plan assets to employer (E) SPECIAL RULE FOR PARTICIPATION REQUIREMENT

17.

26 U.S. Code § 108. Income from discharge of indebtedness

- (a) Exclusion from gross income
- (b) Reduction of tax attributes
- (2) Tax attributes affected; order of reduction
- (E) Basis reduction

- (i) In general

- The basis of the property of the taxpayer.

- (ii) [Cross reference](#)

- For provisions for making the reduction described in clause (i), [see](#) section 1017.

26 U.S. Code § 1017. Discharge of indebtedness

18.

26 U.S. Code § 118. Contributions to the capital of a corporation

- (e) [Cross references](#)

- (1) For basis of property acquired by a corporation through a contribution to its capital, [see](#) section 362.

26 U.S. Code § 362 - Basis to corporations

- (2) For special rules in the case of contributions of indebtedness, [see](#) section 108(e)(6).

26 U.S. Code § 108 - Income from discharge of indebtedness

19.

26 U.S. Code § 125. Cafeteria plans

- (k) [Cross reference](#)

For reporting and recordkeeping requirements, [see](#) section 6039D.

26 U.S. Code § 6039. Returns required in connection with certain options (D) CROSS REFERENCES

20.

26 U.S. Code § 127. Educational assistance programs

- (d) [Cross reference](#)

For reporting and recordkeeping requirements, [see](#) section 6039D

26 U.S. Code § 6039. Returns required in connection with certain options (D) CROSS REFERENCES

21.

26 U.S. Code Part III - ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME

26 U.S. Code § 140 - Cross references to other Acts

(a) For exemption of—

(1) Allowances and expenditures to meet losses sustained by persons serving the United States abroad, due to appreciation of foreign currencies, see section 5943 of title 5, United States Code.

5 U.S. Code § 5943 - Foreign currency appreciation allowances

(2) Benefits under laws administered by the Department of Veterans Affairs, see section 5301 of title 38, United States Code.

38 U.S. Code § 5301 - Nonassignability and exempt status of benefits

(3) Earnings of ship contractors deposited in special reserve funds, see section 53507 of title 46, United States Code.

46 U.S. Code § 53507 - Nontaxation of deposits

(4) Income derived from Federal Reserve banks, including capital stock and surplus, see section 7 of the Federal Reserve Act (12 U.S.C. 531).

12 U.S. Code § 531 - Exemption from taxation

“Federal reserve banks, including the capital stock and surplus therein and the income derived therefrom shall be exempt from Federal, State, and local taxation, except taxes upon real estate.”

(5) Special pensions of persons on Army and Navy medal of honor roll, see 38 U.S.C. 1562(a)–(c).

38 U.S. Code § 1562(a)–(c) - Special provisions relating to pension

22.

26 U.S. Code § 152. Dependent defined

(7) Cross references

For provision treating child as dependent of both parents for purposes of certain provisions, see sections 105(b), 132(h)(2)(B), and 213(d)(5).

26 U.S. Code § 105. Amounts received under accident and health plans (B) AMOUNTS EXPENDED FOR MEDICAL CARE

26 U.S. Code § 132. Certain fringe benefits (H) CERTAIN INDIVIDUALS TREATED AS EMPLOYEES FOR PURPOSES OF SUBSECTIONS (A)(1) AND (2); (2) SPOUSE AND DEPENDENT CHILDREN (B) DEPENDENT CHILD

26 U.S. Code § 213. Medical, dental, etc., expenses(D) DEFINITIONS(5) Special rule in the case of child of divorced parents, etc.-Any child to whom section 152(e) applies shall be treated as a dependent of both parents for purposes of this section.

23.

26 U.S. Code Part V - DEDUCTIONS FOR PERSONAL EXEMPTIONS

26 U.S. Code § 153. Cross references

(1) For deductions of estates and trusts, in lieu of the exemptions under section 151, see section 642(b).

26 U.S. Code § 151 - Allowance of deductions for personal exemptions

26 U.S. Code § 642 - Special rules for credits and deductions (b) Deduction for personal exemption

(2) For exemptions of nonresident aliens, see section 873(b)(3).

26 U.S. Code Subpart A - Nonresident Alien Individuals

26 U.S. Code § 873 - Deductions

(b) Exceptions (3) Personal exemption

(3) For determination of marital status, see section 7703.

26 U.S. Code § 7703 - Determination of marital status

24.

26 U.S. Code § 162. Trade or business expenses

(q) Cross reference

(1) For special rule relating to expenses in connection with subdividing real property for sale, see section 1237.

26 U.S. Code § 1237. Real property subdivided for sale

(2) For special rule relating to the treatment of payments by a transferee of a franchise, trademark, or trade name, see section 1253.

26 U.S. Code § 1253. Transfers of franchises, trademarks, and trade names

(3) For special rules relating to-

(A) funded welfare benefit plans, see section 419, and

26 U.S. Code § 419. Treatment of funded welfare benefit plans

(B) deferred compensation and other deferred benefits, see section 404.

26 U.S. Code § 404. Deduction for contributions of an employer to an employees' trust or annuity plan and compensation under a deferred-payment plan

25.

26 U.S. Code § 163. Interest

(n) Cross references

(1) For disallowance of certain amounts paid in connection with insurance, endowment, or annuity contracts, [see](#) section 264.

26 U.S. Code § 264. Certain amounts paid in connection with insurance contracts

(2) For disallowance of deduction for interest relating to tax-exempt income, [see](#) section 265(a)(2).

26 U.S. Code § 265. Expenses and interest relating to tax-exempt income(A) GENERAL RULE(2) INTEREST

(3) For disallowance of deduction for carrying charges chargeable to capital account, [see](#) section 266.

26 U.S. Code § 266. Carrying charges

(4) For disallowance of interest with respect to transactions between related taxpayers, [see](#) section 267.

26 U.S. Code § 267. Losses, expenses, and interest with respect to transactions between related taxpayers

(5) For treatment of redeemable ground rents and real property held subject to liabilities under redeemable ground rents, [see](#) section 1055.

26 U.S. Code § 1055. Redeemable ground rents

26.

26 U.S. Code § 164. Taxes

(g) [Cross references](#)

(1) For provisions disallowing any deduction for certain taxes, [see](#) section 275.

26 U.S. Code § 275 - Certain taxes

(2) For treatment of taxes imposed by Indian tribal governments (or their subdivisions), [see](#) section 7871.

26 U.S. Code § 7871 - Indian tribal governments treated as States for certain purposes

27.

26 U.S. Code § 165: Losses

(m) [Cross references](#)

(1) For special rule for banks with respect to worthless securities, [see](#) section 582.

26 U.S. Code § 582. Bad debts, losses, and gains with respect to securities held by financial institutions

(2) For disallowance of deduction for worthlessness of securities to which subsection (g)(2)(C) applies, if issued by a political party or similar organization, [see](#) section 271.

26 U.S. Code § 271. Debts owed by political parties, etc.

(3) For special rule for losses on stock in a small business investment company, **see** section 1242.

26 U.S. Code § 1242. Losses on small business investment company stock

(4) For special rule for losses of a small business investment company, **see** section 1243.

26 U.S. Code § 1243. Loss of small business investment company

(5) For special rule for losses on small business stock, **see** section 1244.

26 U.S. Code § 1244. Losses on small business stock

28.

26 U.S. Code § 166. Bad debts

(f) **Cross references**

(1) For disallowance of deduction for worthlessness of debts owed by political parties and similar organizations, **see** section 271.

26 U.S. Code Part IX - ITEMS NOT DEDUCTIBLE

26 U.S. Code § 271 - Debts owed by political parties, etc.

(2) For special rule for banks with respect to worthless securities, **see** section 582.

26 U.S. Code Part I - RULES OF GENERAL APPLICATION TO BANKING INSTITUTIONS

26 U.S. Code § 582 - Bad debts, losses, and gains with respect to securities held by financial institutions

29.

26 U.S. Code § 167. Depreciation

(i) **Cross references**

(1) For additional rule applicable to depreciation of improvements in the case of mines, oil and gas wells, other natural deposits, and timber, **see** section 611.

26 U.S. Code Subchapter I - Natural Resources

26 U.S. Code § 611 - Allowance of deduction for depletion

(2) For amortization of goodwill and certain other intangibles, **see** section 197.

26 U.S. Code Part VI - ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS

26 U.S. Code § 197 - Amortization of goodwill and certain other intangibles

30.

26 U.S. Code § 168. Accelerated cost recovery system

(8) Treatment of leasehold improvements

(C) **Cross reference**

For treatment of qualified long-term real property constructed or improved in connection with cash or rent reduction from lessor to lessee, [see](#) section 110(b).

26 U.S. Code § 110. Qualified lessee construction allowances for short-term leases (B)
CONSISTENT TREATMENT BY LESSOR

31.

26 U.S. Code § 169. Amortization of pollution control facilities

(j) [Cross reference](#)

For special rule with respect to certain gain derived from the disposition of property the adjusted basis of which is determined with regard to this section, [see](#) section 1245.

26 U.S. Code § 1245. Gain from dispositions of certain depreciable property

32.

26 U.S. Code § 170. Charitable, etc., contributions and gifts

(q) Other [cross references](#)

(1) For treatment of certain organizations providing childcare, [see](#) section 501(k).

26 U.S. Code Subchapter F - Exempt Organizations

26 U.S. Code § 501 - Exemption from tax on corporations, certain trusts, etc.

(k) Treatment of certain organizations providing child care

(2) For charitable contributions of estates and trusts, [see](#) section 642(c).

26 U.S. Code Subpart A - General Rules for Taxation of Estates and Trusts

26 U.S. Code § 642 - Special rules for credits and deductions (c) Deduction for amounts paid or permanently set aside for a charitable purpose.

(3) For nondeductibility of contributions by common trust funds, [see](#) section 584.

26 U.S. Code Part I - RULES OF GENERAL APPLICATION TO BANKING INSTITUTIONS

26 U.S. Code § 584 - Common trust funds

(4) For charitable contributions of partners, [see](#) section 702.

26 U.S. Code Part I - DETERMINATION OF TAX LIABILITY

26 U.S. Code § 702 - Income and credits of partner

(5) For charitable contributions of nonresident aliens, [see](#) section 873.

26 U.S. Code Subpart A - Nonresident Alien Individuals

26 U.S. Code § 873 - Deductions

(6) *For treatment of gifts for benefit of or use in connection with the Naval Academy as gifts to or for use of the United States, [see](#) section 8473 of title 10, United States Code.*

10 U.S. Code § 8473 - Gifts, bequests, and loans of property: acceptance for benefit and use of Naval Academy

(7) For treatment of gifts accepted by the Secretary of State, the Director of the International Communication Agency, or the Director of the United States International Development Cooperation Agency, as gifts to or for the use of the United States, see section 25 of the State Department Basic Authorities Act of 1956.

Unknown at this time

(8) For treatment of gifts of money accepted by the Attorney General for credit to the "Commissary Funds Federal Prisons" as gifts to or for the use of the United States, see section 4043 of title 18, United States Code.

18 U.S. Code Chapter 303 - BUREAU OF PRISONS

18 U.S. Code § 4043 - Acceptance of gifts and bequests to the Commissary Funds, Federal Prisons

(9) For charitable contributions to or for the use of Indian tribal governments (or their subdivisions), see section 7871.

26 U.S. Code § 7871 - Indian tribal governments treated as States for certain purposes

33.

26 U.S. Code § 171. Amortizable bond premium

(a) General rule

(3) Cross reference

For adjustment to basis on account of amortizable bond premium, see section 1016(a)(5).

26 U.S. Code Part II - BASIS RULES OF GENERAL APPLICATION

26 U.S. Code § 1016 - Adjustments to basis

34.

26 U.S. Code § 172 - Net operating loss deduction

(g) Cross references

(1) For treatment of net operating loss carryovers in certain corporate acquisitions, see section 381. 26 U.S. Code Part V – CARRYOVERS

26 U.S. Code § 381 - Carryovers in certain corporate acquisitions

(2) For special limitation on net operating loss carryovers in case of a corporate change of ownership, see section 382. 26 U.S. Code Part V – CARRYOVERS

26 U.S. Code § 382 - Limitation on net operating loss carryforwards and certain built-in losses following ownership change

35.

26 U.S. Code § 173. Circulation expenditures

(b) Cross reference

For election of 3-year amortization of expenditures allowable as a deduction under subsection (a), see section 59(e).

26 U.S. Code § 59. Other definitions and special rules (E) OPTIONAL 10-YEAR WRITEOFF OF CERTAIN TAX PREFERENCES

36.

26 U.S. Code § 174. Research and experimental expenditures

(f) **Cross references**

(1) For adjustments to basis of property for amounts allowed as deductions as deferred expenses under subsection (b), **see** section 1016(a)(14).

26 U.S. Code § 1016. Adjustments to basis(A) GENERAL RULE(14) for amounts allowed as deductions as deferred expenses under section 174(b)(1) (relating to research and experimental expenditures) and resulting in a reduction of the taxpayers' taxes under this subtitle, but not less than the amounts allowable under such section for the taxable year and prior years;

(2) For election of 10-year amortization of expenditures allowable as a deduction under subsection (a), **see** section 59(e).

26 U.S. Code § 59 - Other definitions and special rules (e)Optional 10-year writeoff of certain tax preferences

37.

26 U.S. Code Part VII - ADDITIONAL ITEMIZED DEDUCTIONS FOR INDIVIDUALS

26 U.S. Code § 224. **Cross reference**

For deductions in respect of a decedent, **see** section 691.

26 U.S. Code Part II - INCOME IN RESPECT OF DECEDENTS

26 U.S. Code § 691 - Recipients of income in respect of decedents

38.

26 U.S. Code § 267. Losses, expenses, and interest with respect to transactions between related taxpayers

(6) **Cross reference**

For additional rules relating to partnerships, **see** section 707(b).

26 U.S. Code § 707. Transactions between partner and partnership (B) CERTAIN SALES OR EXCHANGES OF PROPERTY WITH RESPECT TO CONTROLLED PARTNERSHIPS

39.

26 U.S. Code § 275. Certain taxes

(b) **Cross reference**

For disallowance of certain other taxes, **see** section 164(c).

26 U.S. Code § 164. Taxes(C) DEDUCTION DENIED IN CASE OF CERTAIN TAXES

40.

26 U.S. Code § 276. Certain indirect contributions to political parties

(c) **Cross reference**

For disallowance of certain entertainment, etc., expenses, **see** section 274.

26 U.S. Code § 274. Disallowance of certain entertainment, etc., expenses

41.

26 U.S. Code § 302. Distributions in redemption of stock

(f) **Cross references**

For special rules relating to redemption-

(1) Death Taxes. -Of stock to pay death taxes, **see** section 303.

26 U.S. Code § 303 - Distributions in redemption of stock to pay death taxes

(2) Section 306 Stock. -Of section 306 stock, **see** section 306.

26 U.S. Code Subpart A - Effects on Recipients

26 U.S. Code § 306 - Dispositions of certain stock

(3) Liquidations. -Of stock in complete liquidation, **see** section 331.

26 U.S. Code Subpart A - Effects on Recipients

26 U.S. Code § 331 - Gain or loss to shareholder in corporate liquidations

42.

26 U.S. Code § 305. Distributions of stock and stock rights

(E) TREATMENT OF PURCHASER OF STRIPPED PREFERRED STOCK

(7) **Cross reference**

For treatment of stripped interests in certain accounts or entities holding preferred stock, **see** section 1286(f).

26 U.S. Code § 1286. Tax treatment of stripped bonds (F) TREATMENT OF STRIPPED INTERESTS IN BOND AND PREFERRED STOCK FUNDS, ETC.

43.

26 U.S. Code § 305. Distributions of stock and stock rights

(f) **Cross references**

For special rules-

(1) Relating to the receipt of stock and stock rights in corporate organizations and reorganizations, **see** part III (sec. 351 and following).

Subpart A—Corporate Organizations (§ 351)

§ 351. Transfer to corporation controlled by transferor

Subpart B—Effects on Shareholders and Security Holders (§§ 354 – 358)

§ 354. Exchanges of stock and securities in certain reorganizations

§ 355. Distribution of stock and securities of a controlled corporation

§ 356. Receipt of additional consideration

§ 357. Assumption of liability

§ 358. Basis to distributees

Subpart C—Effects on Corporations (§§ 361 – 363)

§ 361. Nonrecognition of gain or loss to corporations; treatment of distributions

§ 362. Basis to corporations

[§ 363. Repealed. Pub. L. 94–455, title XIX, § 1901(a)(49), Oct. 4, 1976, 90 Stat. 1773]

Subpart D—Special Rule; Definitions (§§ 367 – 368)

§ 367. Foreign corporations

§ 368. Definitions relating to corporate reorganizations

(2) In the case of a distribution which results in a gift, [see](#) section 2501 and following.
CHAPTER 12—GIFT TAX (§§ 2501 – 2524)

Subchapter A—Determination of Tax Liability (§§ 2501 – 2505)

§ 2501. Imposition of tax

§ 2502. Rate of tax

§ 2503. Taxable gifts

§ 2504. Taxable gifts for preceding calendar periods

§ 2505. Unified credit against gift tax

Subchapter B—Transfers (§§ 2511 – 2519)

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§ 2511. Transfers in general

§ 2512. Valuation of gifts

§ 2513. Gift by husband or wife to third party

§ 2514. Powers of appointment

§ 2515. Treatment of generation-skipping transfer tax

[§ 2515A. Repealed. Pub. L. 97–34, title IV, § 403(c)(3)(B), Aug. 13, 1981, 95 Stat. 302]

§ 2516. Certain property settlements

[§ 2517. Repealed. Pub. L. 99–514, title XVIII, § 1852(e)(2)(A), Oct. 22, 1986, 100 Stat. 2868]

§ 2518. Disclaimers

§ 2519. Dispositions of certain life estates

Subchapter C—Deductions (§§ 2521 – 2524)

[§ 2521. Repealed. Pub. L. 94–455, title XX, § 2001(b)(3), Oct. 4, 1976, 90 Stat. 1849]

§ 2522. Charitable and similar gifts

§ 2523. Gift to spouse

§ 2524. Extent of deductions

(3) In the case of a distribution which has the effect of the payment of compensation, [see](#) section 61(a)(1).

§61. Gross income defined (A) GENERAL DEFINITION (1) Compensation for services, including fees, commissions, fringe benefits, and similar items;

44.

26 U.S. Code § 307. Basis of stock and stock rights acquired in distributions

(c) **Cross reference**

For basis of stock and stock rights distributed before June 22, 1954, **see** section 1052.
26 U.S. Code § 1052. Basis established by the Revenue Act of 1932 or 1934 or by the Internal Revenue Code of 1939

45.

26 U.S. Code § 318. Constructive ownership of stock

(b) **Cross references**

For provisions to which the rules contained in subsection (a) apply, **see-**

(1) section 302 (relating to redemption of stock);

26 U.S. Code § 302 - Distributions in redemption of stock

(2) section 304 (relating to redemption by related corporations);

26 U.S. Code § 304 - Redemption through use of related corporations

(3) section 306(b)(1)(A) (relating to disposition of section 306 stock);

26 U.S. Code § 306 - Dispositions of certain stock(B)Any excess of the amount realized over the sum of— (i)the amount treated under subparagraph (A) as ordinary income, plus

(4) section 338(h)(3) (defining purchase);

26 U.S. Code § 338 - Certain stock purchases treated as asset acquisitions (h)Definitions and special rules. For purposes of this section—(3)Purchase

(5) section 382(l)(3) (relating to special limitations on net operating loss carryovers);

26 U.S. Code § 382 - Limitation on net operating loss carryforwards and certain built-in losses following ownership change

(6) section 856(d) (relating to definition of rents from real property in the case of real estate investment trusts);

26 U.S. Code § 856 - Definition of real estate investment trust (d)Rents from real property defined

(7) section 958(b) (relating to constructive ownership rules with respect to controlled foreign corporations); and

26 U.S. Code § 958 - Rules for determining stock ownership (b)Constructive ownership

(8) section 6038(e)(2) (relating to information with respect to certain foreign corporations).

26 U.S. Code Subpart A - Information Concerning Persons Subject to Special Provisions

26 U.S. Code § 6038 - Information reporting with respect to certain foreign corporations and partnerships (e)Definitions (2)Control of corporation

46.

26 U.S. Code § 331. Gain or loss to shareholders in corporate liquidations

(c) **Cross reference**

For general rule for determination of the amount of gain or loss recognized, **see** section 1001.

26 U.S. Code § 1001. Determination of amount of and recognition of gain or loss

47.

26 U.S. Code § 351. Transfer to corporation controlled by transferor

(h) **Cross references**

(1) For special rule where another party to the exchange assumes a liability, see section 357.

26 U.S. Code § 357 - Assumption of liability

(2) For the basis of stock or property received in an exchange to which this section applies, see sections 358 and 362.

26 U.S. Code § 358 - Basis to distributees

26 U.S. Code § 362 - Basis to corporations

(3) For special rule in the case of an exchange described in this section but which results in a gift, see section 2501 and following.

Subchapter A—Determination of Tax Liability (§§ 2501 – 2505)

§ 2501. Imposition of tax

§ 2502. Rate of tax

§ 2503. Taxable gifts

§ 2504. Taxable gifts for preceding calendar periods

§ 2505. Unified credit against gift tax

(4) For special rule in the case of an exchange described in this section but which has the effect of the payment of compensation by the corporation or by a transferor, see section 61(a)(1).

26 U.S. Code § 61 - Gross income defined

(a) **General definition**

Except as otherwise provided in this subtitle, gross income means all income from whatever source derived, including (but not limited to) the following items:

(1) Compensation for services, including fees, commissions, fringe benefits, and similar items;

48.

26 U.S. Code § 354. Exchanges of stock and securities in certain reorganizations

(3) **Cross references**

(A) For treatment of the exchange if any property is received which is not permitted to be received under this subsection (including nonqualified preferred stock and an excess principal amount of securities received over securities surrendered, but not including property to which paragraph (2)(B) applies), [see](#) section 356.

[26 U.S. Code § 356 - Receipt of additional consideration](#)

(B) For treatment of accrued interest in the case of an exchange described in paragraph (2)(B), [see](#) section 61.

[26 U.S. Code § 61. Gross income defined](#)

49.

26 USC 355: Distribution of stock and securities of a controlled corporation

(4) [Cross references](#)

(A) For treatment of the exchange if any property is received which is not permitted to be received under this subsection (including nonqualified preferred stock and an excess principal amount of securities received over securities surrendered, but not including property to which paragraph (3)(C) applies), [see](#) section 356.

[26 U.S. Code § 356 - Receipt of additional consideration](#)

(B) For treatment of accrued interest in the case of an exchange described in paragraph (3)(C), [see](#) section 61.

[26 U.S. Code § 61. Gross income defined](#)

50.

26 U.S. Code § 361. Nonrecognition of gain or loss to corporations; treatment of distributions

(5) [Cross reference](#)

For provision providing for recognition of gain in certain distributions, [see](#) section 355(d).

[26 U.S. Code § 355. Distribution of stock and securities of a controlled corporation \(D\) RECOGNITION OF GAIN ON CERTAIN DISTRIBUTIONS OF STOCK OR SECURITIES IN CONTROLLED CORPORATION](#)

51.

26 U.S. Code § 401. Qualified pension, profit-sharing, and stock bonus plans

(13) [Cross reference](#)

For excise tax on certain excess contributions, [see](#) section 4979.

[26 U.S. Code § 4979. Tax on certain excess contributions](#)

(o) [Cross reference](#)

For exemption from tax of a trust qualified under this section, [see](#) section 501(a).

[26 U.S. Code § 501. Exemption from tax on corporations, certain trusts, etc. \(A\) EXEMPTION FROM TAXATION](#)

52.

26 U.S. Code § 408. Individual retirement accounts

(r) **Cross references**

(1) For tax on excess contributions in individual retirement accounts or annuities, **see** section 4963.

26 U.S. Code § 4963. Definitions

(2) For tax on certain accumulations in individual retirement accounts or annuities, **see** section 4974.

26 U.S. Code § 4974 - Excise tax on certain accumulations in qualified retirement plans

53.

26 U.S. Code § 409. Qualifications for tax credit employee stock ownership plans

(q) **Cross references**

(1) For requirements for allowance of employee plan credit, **see** section 48(n).¹

26 U.S. Code § 48. Energy credit

(2) For assessable penalties for failure to meet requirements of this section, or for failure to make contributions required with respect to the allowance of an employee plan credit or employee stock ownership credit, **see** section 6699.¹

26 U.S. Code § 6699. Failure to file S corporation return

(3) For requirements for allowance of an employee stock ownership credit, **see** section 41.

26 U.S. Code § 41. Credit for increasing research activities

54.

26 U.S. Code § 409. Qualifications for tax credit employee stock ownership plans

(B) **Cross reference**

For excise tax relating to violations of paragraph (1) and ownership of synthetic equity, **see** section 4979A.

26 U.S. Code § 4979. Tax on certain excess contributions (A) GENERAL RULE

55.

26 U.S. Code § 424. Definitions and special rules

(j) **Cross references**

For provisions requiring the reporting of certain acts with respect to a qualified stock option, an incentive stock option, options granted under employer stock purchase plans, or a restricted stock option, **see** section 6039.

26 U.S. Code § 6039 - Returns required in connection with certain options

56.

26 U.S. Code § 443. Returns for a period of less than 12 months

(e) **Cross references**

For inapplicability of subsection (b) in computing-

(1) Accumulated earnings tax, **see** section 536.

26 U.S. Code § 536. Income not placed on annual basis

(2) Personal holding company tax, **see** section 546.

26 U.S. Code § 546. Income not placed on annual basis

(3) The taxable income of a regulated investment company, **see** section 852(b)(2)(E).

26 U.S. Code § 852. Taxation of regulated investment companies and their shareholders(B) METHOD OF TAXATION OF COMPANIES AND SHAREHOLDERS(2) INVESTMENT COMPANY TAXABLE INCOME(E) The taxable income shall be computed without regard to section 443(b) (relating to computation of tax on change of annual accounting period).

(4) The taxable income of a real estate investment trust, **see** section 857(b)(2)(C).

26 U.S. Code § 857. Taxation of real estate investment trusts and their beneficiaries(B) METHOD OF TAXATION OF REAL ESTATE INVESTMENT TRUSTS AND HOLDERS OF SHARES OR CERTIFICATES OF BENEFICIAL INTEREST(2) REAL ESTATE INVESTMENT TRUST TAXABLE INCOME(C) The taxable income shall be computed without regard to section 443(b) (relating to computation of tax on change of annual accounting period).

For returns for a period of less than 12 months in the case of a debtor's election to terminate a taxable year, **see** section 1398(d)(2)(E).

26 U.S. Code § 1398. Rules relating to individuals' title 11 cases(D) TAXABLE YEAR OF DEBTORS(2) ELECTION TO TERMINATE DEBTOR'S YEAR WHEN CASE COMMENCES(E) RETURNS

57.

26 U.S. Code § 470. Limitation on deductions allocable to property used by governments or other tax-exempt entities

(C) **Cross reference**

For treatment of partnerships as leases to which section 168(h) applies, **see** section 7701(e).

26 U.S. Code § 7701. Definitions (E) TREATMENT OF CERTAIN CONTRACTS FOR PROVIDING SERVICES, ETC.

58.

26 U.S. Code § 471. General rule for inventories

(c) **Cross reference**

For rules relating to capitalization of direct and indirect costs of property, [see](#) section 263A.

26 U.S. Code § 263. Capital expenditures (A) GENERAL RULE

59.

26 U.S. Code § 483. Interest on certain deferred payments

(g) [Cross references](#)

(1) For treatment of assumptions, [see](#) section 1274(c)(4).

26 U.S. Code § 1274. Determination of issue price in the case of certain debt instruments issued for property (C) DEBT INSTRUMENTS TO WHICH SECTION APPLIES (4) EXCEPTION FOR ASSUMPTIONS

(2) For special rules for certain transactions where stated principal amount does not exceed \$2,800,000, [see](#) section 1274A.

26 U.S. Code § 1274. Determination of issue price in the case of certain debt instruments issued for property (A) IN GENERAL

(3) For special rules in case of the borrower under certain loans for personal use, [see](#) section 1275(b).

26 U.S. Code § 1274. Determination of issue price in the case of certain debt instruments issued for property
(B) POTENTIALLY ABUSIVE SITUATION DEFINED

60.

26 U.S. Code § 501. Exemption from tax on corporations, certain trusts, etc.

(s) [Cross reference](#)

For nonexemption of Communist-controlled organizations, [see](#) section 11(b) of the Internal Security Act of 1950 (64 Stat. 997; 50 U.S.C. 790(b)).

50 U.S. Code § 788 to 795 - Repealed. Pub. L. 103–199, title VIII, § 803(1), Dec. 17, 1993, 107 Stat. 2329

61.

26 U.S. Code § 521. Exemption of farmers' cooperatives from tax

(7) [Cross reference](#)

For treatment of value-added processing involving animals, [see](#) section 1388(k).

26 U.S. Code § 1388. Definitions; special rules (K) COOPERATIVE MARKETING INCLUDES VALUE-ADDED PROCESSING INVOLVING ANIMALS

62.

26 U.S. Code § 535. Accumulated taxable income

(5) [Cross reference](#)

For denial of credit provided in paragraph (2) or (3) where multiple corporations are formed to avoid tax, [see](#) section 1551, and for limitation on such credit in the case of certain controlled corporations, [see](#) section 1561.

26 U.S. Code § 1551. Disallowance of the benefits of the graduated corporate rates and accumulated earnings credit

26 U.S. Code § 1561. Limitations on certain multiple tax benefits in the case of certain controlled corporations

63.

26 U.S. Code § 611. Allowance of deduction for depletion

(c) [Cross reference](#)

For other rules applicable to depreciation of improvements, [see](#) section 167.

26 U.S. Code § 167. Depreciation

64.

26 U.S. Code § 616. Development expenditures

(e) [Cross reference](#)

For election of 10-year amortization of expenditures allowable as a deduction under subsection (a), [see](#) section 59(e).

26 U.S. Code § 59. Other definitions and special rules (E) OPTIONAL 10-YEAR WRITEOFF OF CERTAIN TAX PREFERENCES(E) OPTIONAL 10-YEAR WRITEOFF OF CERTAIN TAX PREFERENCES

65.

26 U.S. Code § 617. Deduction and recapture of certain mining exploration expenditures

(i) [Cross reference](#)

For election of 10-year amortization of expenditures allowable as a deduction under this section, [see](#) section 59(e).

26 U.S. Code § 59. Other definitions and special rules (E) OPTIONAL 10-YEAR WRITEOFF OF CERTAIN TAX PREFERENCES(E) OPTIONAL 10-YEAR WRITEOFF OF CERTAIN TAX PREFERENCES

66.

26 U.S. Code § 646. Tax treatment of electing Alaska Native Settlement Trusts

(j) [Cross reference](#)

For information required with respect to electing Settlement Trusts and sponsoring Native Corporations, [see](#) section 6039H.

26 U.S. Code § 6039. Returns required in connection with certain options

67.

26 U.S. Code § 664. Charitable remainder trusts

(C) **Cross reference**

For excise tax on allocations described in subparagraph (A), **see** section 4979A.

26 U.S. Code § 4979. Tax on certain excess contributions (A) GENERAL RULE

68.

26 U.S. Code § 678. Person other than grantor treated as substantial owner

(e) **Cross reference**

For provision under which beneficiary of trust is treated as owner of the portion of the trust which consists of stock in an S corporation, **see** section 1361(d).

26 U.S. Code § 1361. S corporation defined (D) SPECIAL RULE FOR QUALIFIED SUBCHAPTER S TRUST

69.

26 U.S. Code § 681. Limitation on charitable deduction

(b) **Cross reference**

For disallowance of certain charitable, etc., deductions otherwise allowable under section 642(c), **see** sections 508(d) and 4948(c)(4).

26 U.S. Code § 508. Special rules with respect to section 501(c)(3) organizations (D) DISALLOWANCE OF CERTAIN CHARITABLE, ETC., DEDUCTIONS

26 U.S. Code § 4948. Application of taxes and denial of exemption with respect to certain foreign organizations (C) DENIAL OF EXEMPTION TO FOREIGN ORGANIZATIONS ENGAGED IN PROHIBITED TRANSACTIONS (4) DISALLOWANCE OF CERTAIN CHARITABLE DEDUCTIONS

70.

26 U.S. Code § 682. Income of an estate or trust in case of divorce, etc.

(c) **Cross reference**

For definitions of “husband” and “wife”, as used in this section, **see** section 7701(a)(17).

26 U.S. Code § 7701. Definitions (a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof-(17) HUSBAND AND WIFE

71.

26 U.S. Code § 691. Recipients of income in respect of decedents

(e) **Cross reference**

For application of this section to income in respect of a deceased partner, **see** section 753.

26 U.S. Code § 753. Partner receiving income in respect of decedent

72.

26 U.S. Code § 702. Income and credits of partner

(d) **Cross reference**

For rules relating to procedures for determining the tax treatment of partnership items **see** subchapter C of chapter 63 (section 6221 and following).

26 U.S. Code Subchapter C - Treatment of Partnerships

PART I—IN GENERAL (§§ 6221 – 6223)

§ 6221. Determination at partnership level

§ 6222. Partner's return must be consistent with partnership return

§ 6223. Partners bound by actions of partnership

PART II—PARTNERSHIP ADJUSTMENTS (§§ 6225 – 6227)

§ 6225. Partnership adjustment by Secretary

§ 6226. Alternative to payment of imputed underpayment by partnership

§ 6227. Administrative adjustment request by partnership

PART III—PROCEDURE (§§ 6231 – 6235)

§ 6231. Notice of proceedings and adjustment

§ 6232. Assessment, collection, and payment

§ 6233. Interest and penalties

§ 6234. Judicial review of partnership adjustment

§ 6235. Period of limitations on making adjustments

PART IV—DEFINITIONS AND SPECIAL RULES (§ 6241)

§ 6241. Definitions and special rules

73.

26 U.S. Code § 704. Partner's distributive share

(f) **Cross reference**

For rules in the case of the sale, exchange, liquidation, or reduction of a partner's interest, **see** section 706(c)(2).

26 U.S. Code § 706. Taxable years of partner and partnership(c) CLOSING OF PARTNERSHIP YEAR(2) TREATMENT OF DISPOSITIONS

74.

26 U.S. Code § 761. Terms defined

(g) **Cross reference**

For rules in the case of the sale, exchange, liquidation, or reduction of a partner's interest, **see** sections 704(b) and 706(c)(2).

26 U.S. Code § 704. Partner's distributive share (B) DETERMINATION OF DISTRIBUTIVE SHARE

26 U.S. Code § 706. Taxable years of partner and partnership(c) CLOSING OF PARTNERSHIP YEAR(2) TREATMENT OF DISPOSITIONS

75.

26 U.S. Code § 805. General deductions

(3) AMORTIZABLE BOND PREMIUM

(B) Cross reference

For rules relating to amortizable bond premium, see section 811(b).

26 U.S. Code § 811. Accounting provisions(B) AMORTIZATION OF PREMIUM AND ACCRUAL OF DISCOUNT

76.

26 U.S. Code § 831. Tax on insurance companies other than life insurance companies

(e) Cross references

(1) For taxation of foreign corporations carrying on an insurance business within the United States, see section 842.

26 U.S. Code § 842 - Foreign companies carrying on insurance business

(2) For exemption from tax for certain insurance companies other than life, see section 501(c)(15).

26 U.S. Code § 501 - Exemption from tax on corporations, certain trusts, etc. (c)List of exempt organizations

77.

26 U.S. Code § 853. Foreign tax credit allowed to shareholders

(f) Cross references

(1) For treatment by shareholders of taxes paid to foreign countries and possessions of the United States, see section 164(a) and section 901.

26 U.S. Code § 164 – Tax es(a)General rule

26 U.S. Code § 901 - Taxes of foreign countries and of possessions of United States

(2) For definition of foreign corporation, see section 7701(a)(5).

26 U.S. Code § 7701 – Definitions (a)When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—(5)Foreign

78.

26 U.S. Code § 857. Taxation of real estate investment trusts and their beneficiaries

(h) Cross reference

For provisions relating to excise tax based on certain real estate investment trust taxable income not distributed during the taxable year, see section 4981.

26 U.S. Code § 4981. Excise tax on undistributed income of real estate investment trusts

79.

26 U.S. Code § 860B. Taxation of holders of regular interests

(d) **Cross reference**

For special rules in determining inclusion of original issue discount on regular interests, **see** section 1272(a)(6).

26 U.S. Code § 1272. Current inclusion in income of original issue discount (A) ORIGINAL ISSUE DISCOUNT ON DEBT INSTRUMENTS ISSUED AFTER JULY 1, 1982, INCLUDED IN INCOME ON BASIS OF CONSTANT INTEREST RATE (6) DETERMINATION OF DAILY PORTIONS WHERE PRINCIPAL SUBJECT TO ACCELERATION

80.

26 U.S. Code § 860C. Taxation of residual interests

(3) **Cross reference**

For special treatment of income in excess of daily accruals, **see** section 860E.

26 U.S. Code § 860. Deduction for deficiency dividends (E) DETERMINATION

81.

26 U.S. Code § 861. Income from sources within the United States

(e) **Cross reference**

For treatment of interest paid by the branch of a foreign corporation, **see** section 884(f).

26 U.S. Code § 884. Branch profits tax (F) TREATMENT OF INTEREST ALLOCABLE TO EFFECTIVELY CONNECTED INCOME

82.

26 U.S. Code § 865. Source rules for personal property sales

(k) **Cross references**

(1) For provisions relating to the characterization as dividends for source purposes of gains from the sale of stock in certain foreign corporations, **see** section 1248.

26 U.S. Code § 1248 - Gain from certain sales or exchanges of stock in certain foreign corporations

(2) For sourcing of income from certain foreign currency transactions, **see** section 988.

26 U.S. Code § 988 - Treatment of certain foreign currency transactions

83.

26 U.S. Code § 871. Tax on nonresident alien individuals

(n) **Cross references**

(1) For tax treatment of certain amounts distributed by the United States to nonresident alien individuals, **see** section 402(e)(2).

26 U.S. Code § 402. Taxability of beneficiary of employees' trust(E) OTHER RULES
APPLICABLE TO EXEMPT TRUSTS(2) DISTRIBUTIONS BY UNITED STATES TO NONRESIDENT
ALIENS

(2) For taxation of nonresident alien individuals who are expatriate United States citizens, **see** section 877.

26 U.S. Code § 877. Expatriation to avoid tax

(3) For doubling of tax on citizens of certain foreign countries, **see** section 891.

26 U.S. Code § 891. Doubling of rates of tax on citizens and corporations of certain foreign countries

(4) For adjustment of tax in case of nationals or residents of certain foreign countries, **see** section 896.

26 U.S. Code § 896. Adjustment of tax on nationals, residents, and corporations of certain foreign countries

(5) For withholding of tax at source on nonresident alien individuals, **see** section 1441.

26 U.S. Code § 1441. Withholding of tax on nonresident aliens

(6) For election to treat married nonresident alien individual as resident of United States in certain cases, **see** subsections (g) and (h) of section 6013.

26 U.S. Code § 6013. Joint returns of income tax by husband and wife

(7) For special tax treatment of gain or loss from the disposition by a nonresident alien individual of a United States real property interest, **see** section 897.

26 U.S. Code § 897. Disposition of investment in United States real property

84.

26 U.S. Code § 873. Deductions

(c) **Cross reference**

For rule that certain foreign taxes are not to be taken into account in determining deduction or credit, **see** section 906(b)(1).

26 U.S. Code § 906. Nonresident alien individuals and foreign corporations(B) SPECIAL RULES(1) For purposes of subsection (a) and for purposes of determining the deductions allowable under sections 873(a) and 882(c), in determining the amount of any tax paid or accrued to any foreign country or possession there shall not be taken into account any amount of tax to the extent the tax so paid or accrued is imposed with respect to income from sources within the United States which would not be taxed by such foreign country or possession but for the fact that-

85.

§876. Alien residents of Puerto Rico, Guam, American Samoa, or the Northern Mariana Islands

(b) **Cross references**

For exclusion from gross income of income derived from sources within-

(1) Guam, American Samoa, and the Northern Mariana Islands, see section 931, and
26 U.S. Code § 931 - Income from sources within Guam, American Samoa, or the
Northern Mariana Islands

(2) Puerto Rico, see section 933.
26 U.S. Code § 933 - Income from sources within Puerto Rico

86.

**26 U.S. Code § 881. Tax on income of foreign corporations not connected with
United States business**

(f) Cross reference

For doubling of tax on corporations of certain foreign countries, see section 891.

For special rules for original issue discount, see section 871(g).

26 U.S. Code § 871. Tax on nonresident alien individuals (G) SPECIAL RULES FOR
ORIGINAL ISSUE DISCOUNT

87.

26 U.S. Code § 882. Tax on income of foreign corporations connected with United States
business

(4) Cross reference

*For rule that certain foreign taxes are not to be taken into account in determining
deduction or credit, see section 906(b)(1).*

26 U.S. Code § 906. Nonresident alien individuals and foreign corporations(B) SPECIAL
RULES(1) For purposes of subsection (a) and for purposes of determining the deductions
allowable under sections 873(a) and 882(c), in determining the amount of any tax paid or
accrued to any foreign country or possession there shall not be taken into account any
amount of tax to the extent the tax so paid or accrued is imposed with respect to income
from sources within the United States which would not be taxed by such foreign country
or possession but for the fact that-

88.

26 U.S. Code Subpart B - Foreign Corporations

26 U.S. Code § 885 - Cross references

(1)For special provisions relating to foreign corporations carrying on an insurance
business within the United States, see section 842.

26 U.S. Code § 842 - Foreign companies carrying on insurance business

(2)For rules applicable in determining whether any foreign corporation is engaged in
trade or business within the United States, see section 864(b).

26 U.S. Code § 864 - Definitions and special rules (b) Trade or business within the United States

(3) For adjustment of tax in case of corporations of certain foreign countries, [see](#) section 896.

26 U.S. Code § 896 - Adjustment of tax on nationals, residents, and corporations of certain foreign countries

(4) For allowance of credit against the tax in case of a foreign corporation having income effectively connected with the conduct of a trade or business within the United States, [see](#) section 906.

26 U.S. Code § 906 - Nonresident alien individuals and foreign corporations

(5) For withholding at source of tax on income of foreign corporations, [see](#) section 1442

26 U.S. Code § 1442 - Withholding of tax on foreign corporations

89.

26 U.S. Code § 894. Income affected by treaty

(a) Treaty provisions

(2) [Cross reference](#)

For relationship between treaties and this title, [see](#) section 7852(d).

26 U.S. Code § 7852. Other applicable rules (D) TREATY OBLIGATIONS

90.

26 U.S. Code § 901. Taxes of foreign countries and of possessions of United States

(n) [Cross reference](#)

(1) For deductions of income, war profits, and excess profits taxes paid to a foreign country or a possession of the United States, [see](#) sections 164 and 275.

26 U.S. Code § 164. Taxes

26 U.S. Code § 275. Certain taxes

(2) For right of each partner to make election under this section, [see](#) section 703(b).

26 U.S. Code § 703. Partnership computations (B) ELECTIONS OF THE PARTNERSHIP

(3) For right of estate or trust to the credit for taxes imposed by foreign countries and possessions of the United States under this section, [see](#) section 642(a).

26 U.S. Code § 642. Special rules for credits and deductions (A) FOREIGN TAX CREDIT ALLOWED

(4) For reduction of credit for failure of a United States person to furnish certain information with respect to a foreign corporation or partnership controlled by him, [see](#) section 6038.

26 U.S. Code § 6038. Information reporting with respect to certain foreign corporations and partnerships

91.

26 U.S. Code § 904. Limitation on credit

(k) **Cross reference**

(1) For increase of limitation under subsection (a) for taxes paid with respect to amounts received which were included in the gross income of the taxpayer for a prior taxable year as a United States shareholder with respect to a controlled foreign corporation, **see** section 960(b).

26 U.S. Code § 960. Special rules for foreign tax credit(B) SPECIAL RULES FOR FOREIGN TAX CREDIT IN YEAR OF RECEIPT OF PREVIOUSLY TAXED EARNINGS AND PROFITS

(2) For modification of limitation under subsection (a) for purposes of determining the amount of credit which can be taken against the alternative minimum tax, **see** section 59(a).

26 U.S. Code § 59. Other definitions and special rules (a) Alternative minimum tax foreign tax credit

92.

26 U.S. Code § 911. Citizens or residents of the United States living abroad

(g) **Cross references**

For administrative and penal provisions relating to the exclusions provided for in this section, **see** sections **6001, 6011, 6012(c)**, and the other provisions of **Subtitle F**.

26 U.S. Code § 6001 - Notice or regulations requiring records, statements, and special returns

26 U.S. Code § 6011 - General requirement of return, statement, or list

26 U.S. Code § 6012 - Persons required to make returns of income (c) Certain income earned abroad or from sale of residence

26 U.S. Code Subtitle F - Procedure and Administration

CHAPTER 61—INFORMATION AND RETURNS (§§ 6001 – 6117)

CHAPTER 62—TIME AND PLACE FOR PAYING TAX (§§ 6151 – 6167)

CHAPTER 63—ASSESSMENT (§§ 6201 – 6241)

CHAPTER 64—COLLECTION (§§ 6301 – 6361)

CHAPTER 65—ABATEMENTS, CREDITS, AND REFUNDS (§§ 6401 – 6433)

CHAPTER 66—LIMITATIONS (§§ 6501 – 6533)

CHAPTER 67—INTEREST (§§ 6601 – 6631)

CHAPTER 68—ADDITIONS TO THE TAX, ADDITIONAL AMOUNTS, AND ASSESSABLE PENALTIES (§§ 6651 – 6751)

CHAPTER 69—GENERAL PROVISIONS RELATING TO STAMPS (§§ 6801 – 6808)

CHAPTER 70—JEOPARDY, RECEIVERSHIPS, ETC. (§§ 6851 – 6873)

CHAPTER 71—TRANSFEREES AND FIDUCIARIES (§§ 6901 – 6905)

CHAPTER 72—LICENSING AND REGISTRATION (§§ 7001 – 7012)
CHAPTER 73—BONDS (§§ 7101 – 7103)
CHAPTER 74—CLOSING AGREEMENTS AND COMPROMISES (§§ 7121 – 7124)
CHAPTER 75—CRIMES, OTHER OFFENSES, AND FORFEITURES (§§ 7201 – 7345)
CHAPTER 76—JUDICIAL PROCEEDINGS (§§ 7401 – 7491)
CHAPTER 77—MISCELLANEOUS PROVISIONS (§§ 7501 – 7530)
CHAPTER 78—DISCOVERY OF LIABILITY AND ENFORCEMENT OF TITLE (§§ 7601 – 7655)
CHAPTER 79—DEFINITIONS (§§ 7701 – 7705)
CHAPTER 80—GENERAL RULES (§§ 7801 – 7874)

93.

26 U.S. Code § 936. Puerto Rico and possession tax credit
(C) **Cross reference**

For definitions and special rules applicable to this paragraph, **see** subsection (i).
26 U.S. Code § 936. Puerto Rico and possession tax credit

94.

26 U.S. Code § 953. Insurance income
(10) **Cross reference**

For income exempt from foreign personal holding company income, **see** section 954(i).

26 U.S. Code § 954. Foreign base company income (i) SPECIAL RULE FOR INCOME DERIVED IN THE ACTIVE CONDUCT OF INSURANCE BUSINESS

95.

26 U.S. Code § 986. Determination of foreign taxes and foreign corporation's earnings and profits
(F) **Cross reference**

For adjustments where tax is not paid within 2 years, **see** section 905(c).
26 U.S. Code § 905. Applicable rules(c) ADJUSTMENTS TO ACCRUED TAXES

96.

26 U.S. Code § 1016. Adjustments to basis
(e) **Cross reference**

For treatment of separate mineral interests as one property, **see** section 614.
26 U.S. Code § 614. Definition of property

97.

26 U.S. Code Part II - BASIS RULES OF GENERAL APPLICATION
26 U.S. Code § 1023. Cross references

(1) For certain distributions by a corporation which are applied in reduction of basis of stock, see section 301(c)(2).

26 U.S. Code § 301 - Distributions of property (c) Amount taxable (2) Amount applied against basis

(2) For basis in case of construction of new vessels, see chapter 533 of title 46, United States Code.

46 U.S. Code Chapter 533 - CONSTRUCTION RESERVE FUNDS

§ 53301. Definitions

§ 53302. Authority for construction reserve funds

§ 53303. Persons eligible to establish funds

§ 53304. Vessel ownership

§ 53305. Eligible fund deposits

§ 53306. Recognition of gain for tax purposes

§ 53307. Basis for determining gain or loss and for depreciating new vessels

§ 53308. Order and proportions of deposits and withdrawals

§ 53309. Accumulation of deposits

§ 53310. Obligation of deposits and period for construction of certain vessels

§ 53311. Taxation of deposits on failure of conditions

§ 53312. Assessment and collection of deficiency tax

98.

26 U.S. Code § 1033. Involuntary conversions

(k) Cross references

(1) For determination of the period for which the taxpayer has held property involuntarily converted, see section 1223.

26 U.S. Code § 1223 - Holding period of property

(2) For treatment of gains from involuntary conversions as capital gains in certain cases, see section 1231(a).

26 U.S. Code § 1231 - Property used in the trade or business and involuntary conversions

(a) General rule

(3) For exclusion from gross income of gain from involuntary conversion of principal residence, see section 121.

26 U.S. Code § 121 - Exclusion of gain from sale of principal residence

99.

26 U.S. Code § 1035. Certain exchanges of insurance policies

(d) Cross references

(1) For rules relating to recognition of gain or loss where an exchange is not solely in kind, see subsections (b) and (c) of section 1031.

26 U.S. Code § 1031 - Exchange of real property held for productive use or investment
(b)Gain from exchanges not solely in kind (c)Loss from exchanges not solely in kind

(2) For rules relating to the basis of property acquired in an exchange described in subsection (a), **see** subsection (d) of section 1031.

26 U.S. Code § 1031 - Exchange of real property held for productive use or investment
(a)Nonrecognition of gain or loss from exchanges solely in kind(d)Basis

100.

§1036. Stock for stock of same corporation

(c) **Cross references**

(1) For rules relating to recognition of gain or loss where an exchange is not solely in kind, **see** subsections (b) and (c) of section 1031.

26 U.S. Code § 1031 - Exchange of real property held for productive use or investment
(b)Gain from exchanges not solely in kind (c)Loss from exchanges not solely in kind

(2) For rules relating to the basis of property acquired in an exchange described in subsection (a), **see** subsection (d) of section 1031.

26 U.S. Code § 1031 - Exchange of real property held for productive use or investment
(a)Nonrecognition of gain or loss from exchanges solely in kind(d)Basis

101.

§1037. Certain exchanges of United States obligations

(c) **Cross references**

(1) For rules relating to the recognition of gain or loss in a case where subsection (a) would apply except for the fact that the exchange was not made solely for other obligations of the United States, **see** subsections (b) and (c) of section 1031.

26 U.S. Code § 1031 - Exchange of real property held for productive use or investment
(a)Nonrecognition of gain or loss from exchanges solely in kind (b)Gain from exchanges not solely in kind (c)Loss from exchanges not solely in kind

(2) For rules relating to the basis of obligations of the United States acquired in an exchange for other obligations described in subsection (a), **see** subsection (d) of section 1031.

26 U.S. Code § 1031 - Exchange of real property held for productive use or investment
(a)Nonrecognition of gain or loss from exchanges solely in kind(d)Basis

102.

26 U.S. Code §1055. Redeemable ground rents

(d) **Cross reference**

For treatment of rentals under redeemable ground rents as interest, **see** section 163(c).

26 U.S. Code § 163. Interest(C) REDEEMABLE GROUND RENTS

103.

26 U.S. Code § 1060. Special allocation rules for certain asset acquisitions

(f) **Cross reference**

For provisions relating to penalties for failure to file a return required by this section, **see** section 6721.

26 U.S. Code § 6721. Failure to file correct information returns

104.

26 U.S. Code Part IV - SPECIAL RULES

26 U.S. Code § 1062. **Cross references**

(1) For nonrecognition of gain in connection with the transfer of obsolete vessels to the Maritime Administration under chapter 573 of title 46, United States Code, **see** section 57307 of title 46.

46 U.S. Code § 57307 - Recognition of gain for tax purposes

(2) For recognition of gain or loss in connection with the construction of new vessels, **see** chapter 533 of title 46, United States Code.

46 U.S. Code Chapter 533 - CONSTRUCTION RESERVE FUNDS

§ 53301. Definitions

§ 53302. Authority for construction reserve funds

§ 53303. Persons eligible to establish funds

§ 53304. Vessel ownership

§ 53305. Eligible fund deposits

§ 53306. Recognition of gain for tax purposes

§ 53307. Basis for determining gain or loss and for depreciating new vessels

§ 53308. Order and proportions of deposits and withdrawals

§ 53309. Accumulation of deposits

§ 53310. Obligation of deposits and period for construction of certain vessels

§ 53311. Taxation of deposits on failure of conditions

§ 53312. Assessment and collection of deficiency tax

105.

26 U.S. Code § 1092. Straddles

(g) **Cross reference**

For provision requiring capitalization of certain interest and carrying charges where there is a straddle, **see** section 263(g).

26 U.S. Code § 263. Capital expenditures (G) CERTAIN INTEREST AND CARRYING COSTS IN THE CASE OF STRADDLES

106.

26 U.S. Code § 1223. Holding period of property

For purposes of this subtitle-

(15) Cross reference.-

For special holding period provision relating to certain partnership distributions, see section 735(b).

26 U.S. Code § 735. Character of gain or loss on disposition of distributed property (B) HOLDING PERIOD FOR DISTRIBUTED PROPERTY

107.

26 U.S. Code § 1234B. Gains or losses from securities futures contracts

(f) Cross reference

For special rules relating to dealer securities futures contracts, see section 1256.

26 U.S. Code § 1256. contracts marked to market

108.

26 U.S. Code § 1235. Sale or exchange of patents

(d) Cross reference

For special rule relating to nonresident aliens, see section 871(a).

26 U.S. Code § 871. Tax on nonresident alien individuals (a) Income not connected with United States business-30 percent tax

109.

26 U.S. Code § 1248. Gain from certain sales or exchanges of stock in certain foreign corporations

(j) Cross reference

For provision excluding amounts previously taxed under this section from gross income when subsequently distributed, see section 959(e).

26 U.S. Code § 959. Exclusion from gross income of previously taxed earnings and profits (E) COORDINATION WITH AMOUNTS PREVIOUSLY TAXED UNDER SECTION 1248

110.

26 U.S. Code § 1250. Gain from dispositions of certain depreciable realty

(5) Cross reference

For reduction in the case of corporations on capital gain treatment under this section, see section 291(a)(1).

26 U.S. Code § 291. Special rules relating to corporate preference items(A) REDUCTION IN CERTAIN PREFERENCE ITEMS, ETC. For purposes of this subtitle, in the case of a corporation- (1) Section 1250 capital gain treatment

111.

26 U.S. Code § 1271. Treatment of amounts received on retirement or sale or exchange of debt instruments

(C) Cross reference

For current inclusion of original issue discount, [see](#) section 1272.

[26 U.S. Code § 1272. Current inclusion in income of original issue discount](#)

112.

26 U.S. Code § 1275. Other definitions and special rules

(4) Cross reference

For civil penalty for failure to meet requirements of this subsection, [see](#) section 6706.

[26 U.S. Code § 6706. Original issue discount information requirements](#)

113.

26 U.S. Code § 1281. Current inclusion in income of discount on certain short-term obligations

(c) Cross reference

For special rules limiting the application of this section to original issue discount in the case of nongovernmental obligations, [see](#) section 1283(c).

[26 U.S. Code § 1283. Definitions and special rules](#)(C) SPECIAL RULES FOR NONGOVERNMENTAL OBLIGATIONS

114.

26 U.S. Code § 1282. Deferral of interest deduction allocable to accrued discount

(d) Cross reference

For special rules limiting the application of this section to original issue discount in the case of nongovernmental obligations, [see](#) section 1283(c).

[26 U.S. Code § 1283. Definitions and special rules](#)(C) SPECIAL RULES FOR NONGOVERNMENTAL OBLIGATIONS

115.

26 U.S. Code § 1294. Election to extend time for payment of tax on undistributed earnings

(g) Cross reference

For provisions providing for interest for the period of the extension under this section, [see](#) section 6601.

[26 U.S. Code § 6601. Interest on underpayment, nonpayment, or extensions of time for payment, of tax](#)

116.

26 U.S. Code § 1361. S corporation defined

(3) Cross reference

For treatment of certain distributions with respect to restricted bank director stock, [see](#) section 1368(f).

26 U.S. Code § 1368. Distributions (F) RESTRICTED BANK DIRECTOR STOCK

117.

26 U.S. Code § 1381. Organizations to which part applies

(c) [Cross reference](#)

For treatment of income from load loss transactions of organizations described in subsection (a)(2)(C), [see](#) section 501(c)(12)(H).

26 U.S. Code § 501. Exemption from tax on corporations, certain trusts, etc. (C) LIST OF EXEMPT ORGANIZATIONS

118.

26 U.S. Code § 1403. Miscellaneous provisions

(b) [Cross references](#)

(1) For provisions relating to returns, [see](#) section 6017.

26 U.S. Code § 6017. Self-employment tax returns

119.

26 U.S. Code § 1441. Withholding of tax on nonresident aliens

(g) [Cross reference](#)

For provision treating 85 percent of social security benefits as subject to withholding under this section, [see](#) section 871(a)(3).

26 U.S. Code § 871. Tax on nonresident alien individuals (A) INCOME NOT CONNECTED WITH UNITED STATES BUSINESS-30 PERCENT TAX(3) TAXATION OF SOCIAL SECURITY BENEFITS

120.

26 U.S. Code Subchapter A - Returns and Payment of Tax

26 U.S. Code § 1505. Cross [references](#)

(1) For suspension of running of statute of limitations when notice in respect of a deficiency is mailed to one corporation, [see](#) section 6503(a)(1).

26 U.S. Code § 6503 - Suspension of running of period of limitation (a) Issuance of statutory notice of deficiency (1) General rule

(2) For allocation of income and deductions of related trades or businesses, [see](#) section 482.

26 U.S. Code § 482 - Allocation of income and deductions among taxpayers

121.

26 U.S. Code § 2031. Definition of gross estate

(d) [Cross reference](#)

For executor's right to be furnished on request a statement regarding any valuation made by the Secretary within the gross estate, [see](#) section 7517.

[26 U.S. Code § 7517. Furnishing on request of statement explaining estate or gift valuation](#)

122.

26 U.S. Code § 2053. Expenses, indebtedness, and taxes

(3) Effect on credit for foreign death taxes of deduction under this subsection

(B) [Cross reference](#)

[See](#) section 2014(f) for the effect of a deduction taken under this paragraph on the credit for foreign death taxes.

[26 U.S. Code § 2014. Credit for foreign death taxes \(F\) ADDITIONAL LIMITATION IN CASES INVOLVING A DEDUCTION UNDER SECTION 2053\(D\)](#)

123.

26 U.S. Code § 2055. Transfers for public, charitable, and religious uses

(g) [Cross references](#)

(1) For option as to time for valuation for purpose of deduction under this section, [see](#) section 2032.

[26 U.S. Code § 2032. Alternate valuation](#)

(2) For treatment of certain organizations providing child care, [see](#) section 501(k).

[26 U.S. Code § 501. Exemption from tax on corporations, certain trusts, etc. \(K\) TREATMENT OF CERTAIN ORGANIZATIONS PROVIDING CHILD CARE](#)

(3) For exemption of gifts and bequests to or for the benefit of Library of Congress, [see](#) section 5 of the Act of March 3, 1925, as amended (2 U.S.C. 161).

[2 U.S. Code § 161. Tax exemption of gifts, etc., to Library of Congress](#)

(4) For treatment of gifts and bequests for the benefit of the Naval Historical Center as gifts or bequests to or for the use of the United States, [see](#) section 7222 of title 10, United States Code.

[10 U.S. Code § 7222. Naval Historical Center Fund: references to Fund](#)

(5) For treatment of gifts and bequests to or for the benefit of National Park Foundation as gifts or bequests to or for the use of the United States, [see](#) section 8 of the Act of December 18, 1967 (16 U.S.C. 191).

[16 U.S. Code § 191. Establishment; boundaries; reclamation project](#)

(6) For treatment of gifts, devises, or bequests accepted by the Secretary of State, the Director of the International Communication Agency, or the Director of the United States International Development Cooperation Agency as gifts, devises, or bequests to or for the use of the United States, [see](#) section 25 of the State Department Basic Authorities Act of 1956.

[unknown](#)

(7) For treatment of gifts or bequests of money accepted by the Attorney General for credit to “Commissary Funds, Federal Prisons,” as gifts or bequests to or for the use of the United States, [see](#) section 4043 of title 18, United States Code.

[18 U.S. Code § 4043. Acceptance of gifts and bequests to the Commissary Funds, Federal Prisons](#)

(8) For payment of tax on gifts and bequests of United States obligations to the United States, [see](#) section 3113(e) of title 31, United States Code.

[31 U.S. Code § 3113. Accepting gifts](#)

(e)

(1) The Secretary shall redeem a direct obligation of the Government bearing interest or sold on a discount basis on receiving it when the obligation-

(A) is given to the Government;

(B) becomes the property of the Government under the conditions of a trust; or

(C) is payable on the death of the owner to the Government (or to an officer of the Government in the officer's official capacity).

(9) For treatment of gifts and bequests for benefit of the Naval Academy as gifts or bequests to or for the use of the United States, [see](#) section 6973 of title 10, United States Code.

[10 U.S. Code § 6973. Gifts, bequests, and loans of property: acceptance for benefit and use of Naval Academy](#)

(10) For treatment of gifts and bequests for benefit of the Naval Academy Museum as gifts or bequests to or for the use of the United States, [see](#) section 6974 of title 10, United States Code.

[10 U.S. Code § 6974. United States Naval Academy Museum Fund: references to Fund](#)

(11) For exemption of gifts and bequests received by National Archives Trust Fund Board, [see](#) section 2308 of title 44, United States Code.

[44 U.S. Code § 2308. Tax exemption for gifts](#)

(12) For treatment of gifts and bequests to or for the use of Indian tribal governments (or their subdivisions), [see](#) section 7871.

[26 U.S. Code § 7871. Indian tribal governments treated as States for certain purposes](#)

124.

26 U.S. Code § 2106. Taxable estate

(F) [Cross references](#)

(i) For option as to time for valuation for purposes of deduction under this section, [see](#) section 2032.

[26 U.S. Code § 2032 - Alternate valuation](#)

(ii) For exemption of certain bequests for the benefit of the United States and for rules of construction for certain bequests, [see](#) section 2055(g).

26 U.S. Code § 2055 - (g) **Cross references**

(1) For option as to time for valuation for purpose of deduction under this section, **see** section 2032.

(2) For treatment of certain organizations providing child care, **see** section 501(k).

(3) For exemption of gifts and bequests to or for the benefit of Library of Congress, **see** section 5 of the Act of March 3, 1925, as amended (2 U.S.C. 161).

(4) For treatment of gifts and bequests for the benefit of the Naval Historical Center as gifts or bequests to or for the use of the United States, **see** section 8622 of title 10, United States Code.

(5) For treatment of gifts and bequests to or for the benefit of National Park Foundation as gifts or bequests to or for the use of the United States, **see** section 8 of the Act of December 18, 1967 (16 U.S.C. 191).

(6) For treatment of gifts, devises, or bequests accepted by the Secretary of State, the Director of the International Communication Agency, or the Director of the United States International Development Cooperation Agency as gifts, devises, or bequests to or for the use of the United States, **see** section 25 of the State Department Basic Authorities Act of 1956.

(7) For treatment of gifts or bequests of money accepted by the Attorney General for credit to "Commissary Funds, Federal Prisons," as gifts or bequests to or for the use of the United States, **see** section 4043 of title 18, United States Code.

(8) For payment of tax on gifts and bequests of United States obligations to the United States, **see** section 3113(e) of title 31, United States Code.

(9) For treatment of gifts and bequests for benefit of the Naval Academy as gifts or bequests to or for the use of the United States, **see** section 8473 of title 10, United States Code.

(10) For treatment of gifts and bequests for benefit of the Naval Academy Museum as gifts or bequests to or for the use of the United States, **see** section 8474 of title 10, United States Code.

(11) For exemption of gifts and bequests received by National Archives Trust Fund Board, **see** section 2308 of title 44, United States Code.

(12) For treatment of gifts and bequests to or for the use of Indian tribal governments (or their subdivisions), **see** section 7871.

(iii) For treatment of gifts and bequests to or for the use of Indian tribal governments (or their subdivisions), **see** section 7871.

26 U.S. Code § 7871 - Indian tribal governments treated as States for certain purposes

125.

26 U.S. Code § 2107. Expatriation to avoid tax

(e) **Cross reference**

For comparable treatment of long-term lawful permanent residents who ceased to be taxed as residents, **see** section 877(e).

26 U.S. Code § 877. Expatriation to avoid tax(E) COMPARABLE TREATMENT OF LAWFUL PERMANENT RESIDENTS WHO CEASE TO BE TAXED AS RESIDENTS

126.

26 U.S. Code § 2512. Valuation of gifts

(c) **Cross reference**

For individual's right to be furnished on request a statement regarding any valuation made by the Secretary of a gift by that individual, **see** section 7517.

26 U.S. Code § 7517. Furnishing on request of statement explaining estate or gift valuation

127.

26 U.S. Code § 2519. Dispositions of certain life estates

(c) **Cross reference**

For right of recovery for gift tax in the case of property treated as transferred under this section, **see** section 2207A(b).

26 U.S. Code § 2207. Liability of recipient of property over which decedent had power of appointment

128.

26 U.S. Code § 2519. Dispositions of certain life estates

(c) **Cross reference**

For right of recovery for gift tax in the case of property treated as transferred under this section, **see** section 2207A(b).

26 U.S. Code § 2207A - Right of recovery in the case of certain marital deduction property (b)Recovery with respect to gift tax

129.

26 U.S. Code § 2522. Charitable and similar gifts

(f) **Cross references**

(1) For treatment of certain organizations providing childcare, **see** section 501(k).

26 U.S. Code § 501 - Exemption from tax on corporations, certain trusts, etc.

(k)Treatment of certain organizations providing childcare

(2) For exemption of certain gifts to or for the benefit of the United States and for rules of construction with respect to certain bequests, **see** section 2055(f).

26 U.S. Code § 2055 - Transfers for public, charitable, and religious uses (f)Special rule for irrevocable transfers of easements in real property

(3) For treatment of gifts to or for the use of Indian tribal governments (or their subdivisions), **see** section 7871.

26 U.S. Code § 7871 - Indian tribal governments treated as States for certain purposes

130.

26 U.S. Code § 2603. Liability for tax

(c) **Cross reference**

For provisions making estate and gift tax provisions with respect to transferee liability, liens, and related matters applicable to the tax imposed by section 2601, **see** section 2661.

26 U.S. Code § 2661. Administration

131.

26 U.S. Code § 3121. Definitions

(5) **Cross reference**

For relief from taxes in cases covered by certain international agreements, **see** sections 3101(c) and 3111(c).

26 U.S. Code § 3101. Rate of tax (c) RELIEF FROM TAXES IN CASES COVERED BY CERTAIN INTERNATIONAL AGREEMENTS

26 U.S. Code § 3111. Rate of tax (c) RELIEF FROM TAXES IN CASES COVERED BY CERTAIN INTERNATIONAL AGREEMENTS

132.

26 U.S. Code § 3201. Rate of tax

(c) **Cross reference**

For application of different contribution bases with respect to the taxes imposed by subsections (a) and (b), **see** section 3231(e)(2).

26 U.S. Code § 3231. Definitions (E) COMPENSATION(2) APPLICATION OF CONTRIBUTION BASES

133.

26 U.S. Code § 3211. Rate of tax

(c) **Cross reference**

For application of different contribution bases with respect to the taxes imposed by subsections (a) and (b), **see** section 3231(e)(2).

26 U.S. Code § 3231. Definitions (E) COMPENSATION (2) APPLICATION OF CONTRIBUTION BASES

134.

26 U.S. Code § 3221. Rate of tax

(d) **Cross reference**

For application of different contribution bases with respect to the taxes imposed by subsections (a) and (b), **see** section 3231(e)(2).

26 U.S. Code § 3231. Definitions (E) COMPENSATION(2) APPLICATION OF CONTRIBUTION BASES

135.

26 U.S. Code § 3406. Backup withholding

(2) **Cross reference**

For provision providing for civil damages for violation of paragraph (1), **see** section 7431.

26 U.S. Code § 7431. Civil damages for unauthorized inspection or disclosure of returns and return information

136.

26 U.S. Code § 4082. Exemptions for diesel fuel and kerosene

(h) **Cross reference**

For tax on train and certain bus uses of fuel purchased tax-free, **see** subsections (a)(1) and (d)(3) of section 4041.

26 U.S. Code § 4041. Imposition of tax(a) Diesel fuel and special motor fuels (1) Tax on diesel fuel and kerosene in certain cases D) ADDITIONAL TAXES TO FUND LEAKING UNDERGROUND STORAGE TANK TRUST FUND (3) DIESEL FUEL USED IN TRAINS

137.

26 U.S. Code Subpart A - Motor and Aviation Fuels

26 U.S. Code § 4084. **Cross references**

(1) *For provisions to relieve farmers from excise tax in the case of gasoline used on the farm for farming purposes, **see** section 6420.*

26 U.S. Code § 6420 - Gasoline used on farms

(2) *For provisions to relieve purchasers of gasoline from excise tax in the case of gasoline used for certain nonhighway purposes, used by local transit systems, or sold for certain exempt purposes, **see** section 6421.*

26 U.S. Code § 6421 - Gasoline used for certain nonhighway purposes, used by local transit systems, or sold for certain exempt purposes

(3) *For provisions to relieve purchasers from excise tax in the case of taxable fuel not used for taxable purposes, **see** section 6427.*

26 U.S. Code § 6427 - Fuels not used for taxable purposes

138.

26 U.S. Code Subchapter G - Exemptions, Registration, Etc.

26 U.S. Code 4227. **Cross reference**

For exception for a sale to an Indian tribal government (or its subdivision) for the exclusive use of an Indian tribal government (or its subdivision), **see** section 7871.

26 U.S. Code § 7871 - Indian tribal governments treated as States for certain purposes

139.

26 U.S. Code Subchapter A - Tax on Wagers

26 U.S. Code § 4405. **Cross references**

For penalties and other administrative provisions applicable to this subchapter, **see** sections 4421 to 4423, inclusive; and Subtitle F.

26 U.S. Code § 4421 - Definitions

26 U.S. Code § 4423 - Inspection of books

26 U.S. Code Subtitle F - Procedure and Administration

CHAPTER 61—INFORMATION AND RETURNS (§§ 6001 – 6117)

CHAPTER 62—TIME AND PLACE FOR PAYING TAX (§§ 6151 – 6167)

CHAPTER 63—ASSESSMENT (§§ 6201 – 6241)

CHAPTER 64—COLLECTION (§§ 6301 – 6361)

CHAPTER 65—ABATEMENTS, CREDITS, AND REFUNDS (§§ 6401 – 6433)

CHAPTER 66—LIMITATIONS (§§ 6501 – 6533)

CHAPTER 67—INTEREST (§§ 6601 – 6631)

CHAPTER 68—ADDITIONS TO THE TAX, ADDITIONAL AMOUNTS, AND ASSESSABLE PENALTIES (§§ 6651 – 6751)

CHAPTER 69—GENERAL PROVISIONS RELATING TO STAMPS (§§ 6801 – 6808)

CHAPTER 70—JEOPARDY, RECEIVERSHIPS, ETC. (§§ 6851 – 6873)

CHAPTER 71—TRANSFEREES AND FIDUCIARIES (§§ 6901 – 6905)

CHAPTER 72—LICENSING AND REGISTRATION (§§ 7001 – 7012)

CHAPTER 73—BONDS (§§ 7101 – 7103)

CHAPTER 74—CLOSING AGREEMENTS AND COMPROMISES (§§ 7121 – 7124)

CHAPTER 75—CRIMES, OTHER OFFENSES, AND FORFEITURES (§§ 7201 – 7345)

CHAPTER 76—JUDICIAL PROCEEDINGS (§§ 7401 – 7491)

CHAPTER 77—MISCELLANEOUS PROVISIONS (§§ 7501 – 7530)

CHAPTER 78—DISCOVERY OF LIABILITY AND ENFORCEMENT OF TITLE (§§ 7601 – 7655)

CHAPTER 79—DEFINITIONS (§§ 7701 – 7705)

CHAPTER 80—GENERAL RULES (§§ 7801 – 7874)

140.

26 U.S. Code Subchapter B - Occupational Tax

26 U.S. Code §4414. **Cross references**

For penalties and other general and administrative provisions applicable to this subchapter, **see** sections 4421 to 4423, inclusive; and Subtitle F.

26 U.S. Code § 4421 - Definitions

26 U.S. Code § 4423 - Inspection of books

26 U.S. Code Subtitle F - Procedure and Administration

CHAPTER 61—INFORMATION AND RETURNS (§§ 6001 – 6117)

CHAPTER 62—TIME AND PLACE FOR PAYING TAX (§§ 6151 – 6167)

CHAPTER 63—ASSESSMENT (§§ 6201 – 6241)

CHAPTER 64—COLLECTION (§§ 6301 – 6361)

CHAPTER 65—ABATEMENTS, CREDITS, AND REFUNDS (§§ 6401 – 6433)

CHAPTER 66—LIMITATIONS (§§ 6501 – 6533)
CHAPTER 67—INTEREST (§§ 6601 – 6631)
CHAPTER 68—ADDITIONS TO THE TAX, ADDITIONAL AMOUNTS, AND
ASSESSABLE PENALTIES (§§ 6651 – 6751)
CHAPTER 69—GENERAL PROVISIONS RELATING TO STAMPS (§§ 6801 – 6808)
CHAPTER 70—JEOPARDY, RECEIVERSHIPS, ETC. (§§ 6851 – 6873)
CHAPTER 71—TRANSFEREES AND FIDUCIARIES (§§ 6901 – 6905)
CHAPTER 72—LICENSING AND REGISTRATION (§§ 7001 – 7012)
CHAPTER 73—BONDS (§§ 7101 – 7103)
CHAPTER 74—CLOSING AGREEMENTS AND COMPROMISES (§§ 7121 – 7124)
CHAPTER 75—CRIMES, OTHER OFFENSES, AND FORFEITURES (§§ 7201 –
7345)
CHAPTER 76—JUDICIAL PROCEEDINGS (§§ 7401 – 7491)
CHAPTER 77—MISCELLANEOUS PROVISIONS (§§ 7501 – 7530)
CHAPTER 78—DISCOVERY OF LIABILITY AND ENFORCEMENT OF TITLE (§§
7601 – 7655)
CHAPTER 79—DEFINITIONS (§§ 7701 – 7705)
CHAPTER 80—GENERAL RULES (§§ 7801 – 7874)

141.

26 U.S. Code § 4481. Imposition of tax

(2) **Cross reference**

For privilege of paying tax imposed by this section in installments, **see** section 6156.¹

[§6156. Repealed. Pub. L. 108–357, title VIII, §867(b)(1), Oct. 22, 2004, 118 Stat. 1622.]

142.

26 U.S. Code Subchapter D - Tax on Use of Certain Vehicles

26 U.S. Code § 4484. **Cross references**

(1) For penalties and administrative provisions applicable to this subchapter, **see** Subtitle F.

26 U.S. Code Subtitle F - Procedure and Administration

CHAPTER 61—INFORMATION AND RETURNS (§§ 6001 – 6117)
CHAPTER 62—TIME AND PLACE FOR PAYING TAX (§§ 6151 – 6167)
CHAPTER 63—ASSESSMENT (§§ 6201 – 6241)
CHAPTER 64—COLLECTION (§§ 6301 – 6361)
CHAPTER 65—ABATEMENTS, CREDITS, AND REFUNDS (§§ 6401 – 6433)
CHAPTER 66—LIMITATIONS (§§ 6501 – 6533)
CHAPTER 67—INTEREST (§§ 6601 – 6631)
CHAPTER 68—ADDITIONS TO THE TAX, ADDITIONAL AMOUNTS, AND
ASSESSABLE PENALTIES (§§ 6651 – 6751)
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(2) For exemption for uses by Indian tribal governments (or their subdivisions), [see](#) section 7871.

[26 U.S. Code § 7871 - Indian tribal governments treated as States for certain purposes](#)

143.

26 U.S. Code §4971. Taxes on failure to meet minimum funding standards

(i) [Cross references](#)

For disallowance of deduction for taxes paid under this section, [see](#) section 275.

[26 U.S. Code § 275 - Certain taxes](#)

For liability for tax in case of an employer party to collective bargaining agreement, [see](#) section 413(b)(6).

[26 U.S. Code § 413 - Collectively bargained plans, etc. \(b\)General rule \(6\)Liability for funding tax](#)

For provisions concerning notification of Secretary of Labor of imposition of tax under this section, waiver of the tax imposed by subsection (b), and other coordination between Secretary of the Treasury and Secretary of Labor with respect to compliance with this section, [see](#) section 3002(b) of title III of the Employee Retirement Income Security Act of 1974.

[29 U.S. Code § 3002 - Definitions](#)

144.

26 U.S. Code § 4975. Tax on prohibited transactions

(i) [Cross reference](#)

For provisions concerning coordination procedures between Secretary of Labor and Secretary of the Treasury with respect to application of tax imposed by this section and for authority to waive imposition of the tax imposed by subsection (b), [see](#) section 3003 of the Employee Retirement Income Security Act of 1974.

[29 U.S. Code § 3003 - State grants for assistive technology \(b\)Amount of financial assistance](#)

145.

26 U.S. Code § 5001. Imposition, rate, and attachment of tax

((c) **Cross reference**

For provisions relating to the tax on shipments to the United States of taxable articles from Puerto Rico and the Virgin Islands, **see** section 7652.

26 U.S. Code § 7452. Representation of parties

146.

26 U.S. Code § 5002. Definitions

(b) **Cross references**

(1) For definition of manufacturer of stills, **see** section 5102.

26 U.S. Code § 5102. Definition of manufacturer of stills

(2) For definition of dealer, **see** section 5121(c)(3).

26 U.S. Code § 5121. Recordkeeping by wholesale dealers(C) WHOLESALE DEALERS(3) DEALER

(3) For definitions of wholesale dealers, **see** section 5121(c).

26 U.S. Code § 5121. Recordkeeping by wholesale dealers(C) WHOLESALE DEALERS

(4) For definitions of retail dealers, **see** section 5122(c).

26 U.S. Code § 5122. Recordkeeping by retail dealers

(5) For definitions of general application to this title, **see** chapter 79.

CHAPTER 79—DEFINITIONS (sections 7701 to 7705)

§ 7701. Definitions

§ 7702. Life insurance contract defined

§ 7702A. Modified endowment contract defined

§ 7702B. Treatment of qualified long-term care insurance

§ 7703. Determination of marital status

§ 7704. Certain publicly traded partnerships treated as corporations

§ 7705. Certified professional employer organizations

147.

26 U.S. Code Subpart A - Distilled Spirits

26 U.S. Code § 5003. **Cross references to exemptions, etc.**

(1) For provisions authorizing the withdrawal of distilled spirits free of tax for use by Federal or State agencies, **see** sections 5214(a)(2) and 5313.

26 U.S. Code § 5214 - Withdrawal of distilled spirits from bonded premises free of tax or without payment of tax (a)Purpose (2)free of tax by, and for the use of, the United States or any governmental agency thereof, any State, any political subdivision of a State, or the District of Columbia, for nonbeverage purposes; or

26 U.S. Code § 5213 - Withdrawal of distilled spirits from bonded premises on determination of tax

(2) For provisions authorizing the withdrawal of distilled spirits free of tax by nonprofit educational organizations, scientific universities or colleges of learning, laboratories, hospitals, blood banks, sanitariums, and charitable clinics, [see](#) section 5214(a)(3).

26 U.S. Code § 5214 - Withdrawal of distilled spirits from bonded premises free of tax or without payment of tax

(3) For provisions authorizing the withdrawal of certain imported distilled spirits from customs custody without payment of tax, [see](#) section 5232.

26 U.S. Code § 5232 - Imported distilled spirits

(4) For provisions authorizing the withdrawal of denatured distilled spirits free of tax, [see](#) section 5214(a)(1).

26 U.S. Code § 5214 - Withdrawal of distilled spirits from bonded premises free of tax or without payment of tax (a)Purposes (1)free of tax after denaturation of such spirits in the manner prescribed by law for—

(5) For provisions exempting from tax distilled spirits for use in production of vinegar by the vaporizing process, [see](#) section 5505(j).

26 U.S. Code § 5505 - Applicability of provisions of this chapter (j)Other provisions

(6) For provisions relating to the withdrawal of wine spirits without payment of tax for use in the production of wine, [see](#) section 5373.

26 U.S. Code § 5373 - Wine spirits

(7) For provisions exempting from tax volatile fruit-flavor concentrates, [see](#) section 5511.

26 U.S. Code § 5511 - Establishment and operation

(8) For provisions authorizing the withdrawal of distilled spirits from bonded premises without payment of tax for export, [see](#) section 5214(a)(4).

26 U.S. Code § 5214 - Withdrawal of distilled spirits from bonded premises free of tax or without payment of tax (a)Purposes (14)with respect to distilled spirits removed after December 31, 2019, and before January 1, 2021, free of tax for use in or contained in hand sanitizer produced and distributed in a manner consistent with any guidance issued by the Food and Drug Administration that is related to the outbreak of virus SARS-CoV-2 or coronavirus disease 2019 (COVID-19).

(9) For provisions authorizing withdrawal of distilled spirits without payment of tax to customs bonded warehouses for export, [see](#) section 5214(a)(9).

26 U.S. Code § 5214 - Withdrawal of distilled spirits from bonded premises free of tax or without payment of tax (9)without payment of tax, for transfer (for the purpose of storage pending exportation) to any customs bonded warehouse from which distilled spirits may be exported, and distilled spirits transferred to a customs bonded warehouse under this

paragraph shall be entered, stored, and accounted for under such regulations and bonds as the Secretary may prescribe; or

(10) For provisions relating to withdrawal of distilled spirits without payment of tax as supplies for certain vessels and aircraft, [see](#) 19 U.S.C. 1309.

19 U.S. Code § 1309 - Supplies for certain vessels and aircraft

(11) For provisions authorizing regulations for withdrawal of distilled spirits for use of United States free of tax, [see](#) section 7510.

26 U.S. Code § 7510 - Exemption from tax of domestic goods purchased for the United States

(12) For provisions relating to withdrawal of distilled spirits without payment of tax to foreign-trade zones, [see](#) 19 U.S.C. 81c.

19 U.S. Code § 81c - Exemption from customs laws of merchandise brought into foreign trade zone

(13) For provisions relating to exemption from tax of taxable articles going into the possessions of the United States, [see](#) section 7653(b).

26 U.S. Code § 7653 - Shipments from the United States (b)Exemption from tax imposed in the United States

(14) For provisions authorizing the withdrawal of distilled spirits without payment of tax for use in certain research, development, or testing, [see](#) section 5214(a)(10).

26 U.S. Code § 5214 - Withdrawal of distilled spirits from bonded premises free of tax or without payment of tax (a)Purposes (10)without payment of tax by a proprietor of bonded premises for use in research, development, or testing (other than consumer testing or other market analysis) of processes, systems, materials, or equipment, relating to distilled spirits or distilled spirits operations, under such limitations and conditions as to quantities, use, and accountability as the Secretary may by regulations require for the protection of the revenue; or

(15) For provisions authorizing the withdrawal of distilled spirits without payment of tax for transfer to manufacturing bonded warehouses for manufacturing for export, [see](#) section 5214(a)(6).

26 U.S. Code § 5214 - Withdrawal of distilled spirits from bonded premises free of tax or without payment of tax (a)Purposes(6)without payment of tax for transfer to manufacturing bonded warehouses for manufacturing in such warehouses for export, as authorized by law; or

(16) For provisions authorizing the withdrawal of articles from the bonded premises of a distilled spirits plant free of tax when contained in an article, [see](#) section 5214(a)(11).

26 U.S. Code § 5214 - Withdrawal of distilled spirits from bonded premises free of tax or without payment of tax (a)Purposes(11)free of tax when contained in an article (within the meaning of section 5002(a)(14)); or

(17) For provisions relating to allowance for certain losses in bond, **see** section 5008(a).
26 U.S. Code § 5008 - Abatement, remission, refund, and allowance for loss or destruction of distilled spirits (a)Distilled spirits lost or destroyed in bond

148.

26 U.S. Code § 5004. Lien for tax
(b) **Cross reference**

For provisions relating to extinguishing of lien in case of redistillation, **see** section 5223(e).
26 U.S. Code § 5223. Redistillation of spirits, articles, and residues(E) PRODUCTS OF REDISTILLATION

149.

26 U.S. Code § 5005. Persons liable for tax
(f) **Cross references**

(1) For provisions requiring bond covering operations at, and withdrawals from, distilled spirits plants, **see** section 5173.
26 U.S. Code § 5173 - Bond

(2) For provisions relating to transfer of tax liability to redistiller in case of redistillation, **see** section 5223.
26 U.S. Code § 5223 - Redistillation of spirits, articles, and residues

(3) For liability for tax on denatured distilled spirits, articles, and volatile fruit-flavor concentrates, **see** section 5001(a)(5) and (6).
26 U.S. Code § 5001 - Imposition, rate, and attachment of tax (a)Rate of tax
(5)Denatured distilled spirits or articles (6)Fruit-flavor concentrates

(4) For liability for tax on distilled spirits withdrawn free of tax, **see** section 5001(a)(4).
26 U.S. Code § 5001 - Imposition, rate, and attachment of tax(a)Rate of tax(4)Distilled spirits withdrawn free of tax

(5) For liability of wine producer for unlawfully using wine spirits withdrawn for the production of wine, **see** section 5391.
26 U.S. Code § 5391 - Exemption from distilled spirits taxes

(6) For provisions relating to transfer of tax liability for wine, **see** section 5043(a)(1)(A).
26 U.S. Code § 5043 - Collection of taxes on wines(a)Persons liable for payment(1)Bonded wine cellars(A)in the case of any transfer of wine in bond as authorized under the provisions of section 5362(b), the liability for payment of the tax shall become the liability of the transferee from the time of removal of the wine from the transferor's premises, and the transferor shall thereupon be relieved of such liability; and

150.

26 U.S. Code § 5006. Determination of tax

(e) **Cross reference**

For provisions relating to removal of distilled spirits from bonded premises on determination of tax, **see** section 5213.

26 U.S. Code § 5213. Withdrawal of distilled spirits from bonded premises on determination of tax

151.

§5007. Collection of tax on distilled spirits

(c) **Cross references**

(1) For authority of the Secretary to make determinations and assessments of internal revenue taxes and penalties, **see** section 6201(a).

26 U.S. Code § 6201 - Assessment authority (a)Authority of Secretary (c)Distilled spirits not bonded

(2) For authority to assess tax on distilled spirits not bonded, **see** section 5006(c).

26 U.S. Code § 5006 - Determination of tax (c)Distilled spirits not bonded

(3) For provisions relating to payment of tax, under certain conditions, on distilled spirits withdrawn free of tax, denatured distilled spirits, articles, and volatile fruit-flavor concentrates, **see** section 5001(a)(4), (5), and (6).

26 U.S. Code § 5001 - Imposition, rate, and attachment of tax (a)Rate of tax (4)Distilled spirits withdrawn free of tax (5)Denatured distilled spirits or articles (6)Fruit-flavor concentrates

152.

26 U.S. Code § 5008. Abatement, remission, refund, and allowance for loss or destruction of distilled spirits

(f) **Cross reference**

For provisions relating to allowance for loss in case of wine spirits withdrawn for use in wine production, **see** section 5373(b)(3).

26 U.S. Code § 5373. Wine spirits(B) WITHDRAWAL OF WINE SPIRITS(3) On such use, transfer, or taxpayment, the Secretary shall credit the proprietor with the amount of wine spirits so used or transferred or taxpaid and, in addition, with such portion of wine spirits so withdrawn as may have been lost either in transit or on the bonded wine cellar premises, to the extent allowable under section 5008(a). Where the proprietor has used wine spirits in actual wine production but in violation of the requirements of this subchapter, the Secretary shall also extend such credit to the wine spirits so used if the proprietor satisfactorily shows that such wine spirits were not knowingly used in violation of law.

153.

26 U.S. Code § 5042. Exemption from tax

(b) **Cross references**

(1) For provisions relating to exemption of tax on losses of wine (including losses by theft or authorized destruction), **see** section 5370.

26 U.S. Code § 5370 - Losses

(2) For provisions exempting from tax samples of wine, **see** section 5372.

26 U.S. Code § 5372 - Sampling

(3) For provisions authorizing withdrawals of wine free of tax or without payment of tax, **see** section 5362.

26 U.S. Code § 5362 - Removals of wine from bonded wine cellars

154.

§5121. Recordkeeping by wholesale dealers

(d) **Cross references**

(1) For provisions requiring proprietors of distilled spirits plants to keep records and submit reports of receipts and dispositions of distilled spirits, **see** section 5207.

26 U.S. Code § 5207 - Records and reports

(2) For penalty for violation of subsection (a), **see** section 5603.

26 U.S. Code § 5603 - Penalty relating to records, returns, and reports

(3) For provisions relating to the preservation and inspection of records, and entry of premises for inspection, **see** section 5123.

26 U.S. Code § 5123 - Preservation and inspection of records, and entry of premises for inspection

155.

26 U.S. Code § 5131. Packaging distilled spirits for industrial uses

(b) **Cross reference**

For provisions relating to containers of distilled spirits, **see** section 5206.

26 U.S. Code § 5206. Containers

156.

26 U.S. Code § 5121. Recordkeeping by wholesale dealers

(d) **Cross references**

(1) For provisions requiring proprietors of distilled spirits plants to keep records and submit reports of receipts and dispositions of distilled spirits, **see** section 5207.

26 U.S. Code § 5207 - Records and reports

(2) For penalty for violation of subsection (a), **see** section 5603.

26 U.S. Code § 5603 - Penalty relating to records, returns, and reports

(3) For provisions relating to the preservation and inspection of records, and entry of premises for inspection, [see](#) section 5123.

26 U.S. Code § 5123 - Preservation and inspection of records, and entry of premises for inspection

157.

26 U.S. Code § 5122. Recordkeeping by retail dealers

(d) [Cross references](#)

For provisions relating to the preservation and inspection of records, and entry of premises for inspection, [see](#) section 5123.

26 U.S. Code § 5123 - Preservation and inspection of records, and entry of premises for inspection

158.

26 U.S. Code § 5131. Packaging distilled spirits for industrial uses

(b) [Cross reference](#)

For provisions relating to containers of distilled spirits, [see](#) section 5206.

26 U.S. Code § 5206 - Containers

159.

26 U.S. Code § 5171. Establishment

(e) [Cross references](#)

(1) For penalty for failure of a distiller or processor to file application for registration as required by this section, [see](#) section 5601(a)(2).

26 U.S. Code § 5601 - Criminal penalties (a)Offenses (2)Failure to file application

(2) For penalty for the filing of a false application by a distiller, warehouseman, or processor of distilled spirits, [see](#) section 5601(a)(3).

26 U.S. Code § 5601 - Criminal penalties (a)Offenses(3)False or fraudulent application

160.

26 U.S. Code § 5177. Other provisions relating to bonds

(b) [Cross references](#)

(1) For deposit of United States bonds or notes in lieu of sureties, [see](#) section 9303 of title 31, *United States Code*.

31 U.S. Code § 9303. Use of eligible obligations instead of surety bonds

(2) For penalty and forfeiture for failure or refusal to give bond, or for giving false, forged, or fraudulent bond, or carrying on the business of a distiller without giving bond, [see](#) sections 5601(a)(4), 5601(a)(5), 5601(b), and 5615(3).

26 U.S. Code § 5601. Criminal penalties(a)Offenses(4)Failure or refusal of distiller, warehouseman, or processor to give bond

26 U.S. Code § 5601. Criminal penalties(a)Offenses(5)False, forged, or fraudulent bond

26 U.S. Code § 5601. Criminal penalties(b)Presumptions

26 U.S. Code § 5615 - Property subject to forfeiture(3)Distilling without giving bond or with intent to defraud

161.

26 U.S. Code § 5178. Premises of distilled spirits plants

(c) **Cross references**

(1) For provisions authorizing the Secretary to require installation of meters, tanks, and other apparatus, **see** section 5552.

26 U.S. Code § 5552 - Installation of meters, tanks, and other apparatus

(2) For penalty for distilling on prohibited premises, **see** section 5601(a)(6).

26 U.S. Code § 5601 - Criminal penalties (a)Offenses (6)Distilling on prohibited premises

(3) For provisions relating to the bottling of distilled spirits labeled as alcohol, **see** section 5235.

26 U.S. Code § 5235 - Bottling of alcohol for industrial purposes

(4) For provisions relating to the unauthorized use of distilled spirits in any manufacturing process, **see** section 5601(a)(9).

26 U.S. Code § 5601. Criminal penalties(a)Offenses(9)Unauthorized use of distilled spirits in manufacturing processes

162.

26 U.S. Code § 5179. Registration of stills

(b) **Cross references**

(1) For penalty and forfeiture provisions relating to unregistered stills, **see** sections 5601(a)(1) and 5615(1).

26 U.S. Code § 5601. Criminal penalties(a)Offenses(1)Unregistered stills

26 U.S. Code § 5615 - Property subject to forfeiture(1)Unregistered still or distilling apparatus

(2) For provisions requiring notification to set up a still, boiler, or other vessel for distilling, **see** section 5101(a)(2).

26 U.S. Code § 5101 - Notice of manufacture of still; notice of set up of still(a)Notice requirements(2)Notice of set up of still

163.

26 U.S. Code Subchapter B - Qualification Requirements for Distilled Spirits Plants

26 U.S. Code § 5182. **Cross references**

For provisions requiring recordkeeping by wholesale liquor dealers, **see** section 5121, and by retail liquor dealers, **see** section 5122.

26 U.S. Code § 5121 - Recordkeeping by wholesale dealers

26 U.S. Code § 5122 - Recordkeeping by retail dealers

164.

26 U.S. Code § 5206. Containers

(f) **Cross references**

(1) For other provisions relating to regulation of containers of distilled spirits, **see** section 5301.

26 U.S. Code § 5301 - General

(2) For provisions relating to labeling containers of distilled spirits of one gallon or less for nonindustrial uses, **see** section 105(e) of the Federal Alcohol Administration Act (27 U.S.C. 205(e)).

27 U.S. Code § 205 - Unfair competition and unlawful practices(e)Labeling

(3) For provisions relating to the marking and branding of containers of distilled spirits by proprietors, **see** section 5204(c).

26 U.S. Code § 5204 - Gauging(c)Gauging, marking, and branding by proprietors

(4) For penalties and forfeitures relating to marks and brands, **see** sections 5604 and 5613.

26 U.S. Code § 5604 - Penalties relating to marks, brands, and containers

26 U.S. Code § 5613 - Forfeiture of distilled spirits not closed, marked, or branded as required by law

165.

26 U.S. Code § 5214. Withdrawal of distilled spirits from bonded premises free of tax or without payment of tax

(b) **Cross references**

(1) For provisions relating to denaturation, **see** sections 5241 and 5242.

26 U.S. Code § 5241 - Authority to denature

26 U.S. Code § 5242 - Denaturing materials

(2) For provisions requiring permit for users of distilled spirits withdrawn free of tax and for users of specially denatured distilled spirits, **see** section 5271.

26 U.S. Code § 5271 - Permits

(3) For provisions relating to withdrawal of distilled spirits without payment of tax for use of certain vessels and aircraft, as authorized by law, [see](#) 19 U.S.C. 1309.

19 U.S. Code § 1309 - Supplies for certain vessels and aircraft

(4) For provisions relating to withdrawal of distilled spirits without payment of tax for manufacture in manufacturing bonded warehouse, [see](#) 19 U.S.C. 1311.

19 U.S. Code § 1311 - Bonded manufacturing warehouses

(5) For provisions relating to foreign-trade zones, [see](#) 19 U.S.C. 81c.

19 U.S. Code § 81c - Exemption from customs laws of merchandise brought into foreign trade zone

(6) For provisions authorizing regulations for withdrawal of distilled spirits free of tax for use of the United States, [see](#) section 7510.

26 U.S. Code § 7510 - Exemption from tax of domestic goods purchased for the United States

(7) For provisions authorizing removal of distillates to bonded wine cellars for use in the production of distilling material, [see](#) section 5373(c).

26 U.S. Code § 5373 - Wine spirits(c)Distillates containing aldehydes

(8) For provisions relating to distilled spirits for use of foreign embassies, legations, etc., [see](#) section 5066.

26 U.S. Code § 5066 - Distilled spirits for use of foreign embassies, legations, etc.

166.

26 U.S. Code § 5215. Return of tax determined distilled spirits to bonded premises

(d) [Cross reference](#)

For provisions relating to the abatement, credit, or refund of tax on distilled spirits returned to a distilled spirits plant under this section, [see](#) section 5008(c).

26 U.S. Code § 5008 - Abatement, remission, refund, and allowance for loss or destruction of distilled spirits (c)Distilled spirits returned to bonded premises

167.

26 U.S. Code Subpart D - Denaturation

26 U.S. Code § 5244. [Cross references](#)

(1) For provisions authorizing the withdrawal from the bonded premises of a distilled spirits plant of denatured distilled spirits, [see](#) section 5214(a)(1).

26 U.S. Code § 5214 - Withdrawal of distilled spirits from bonded premises free of tax or without payment of tax(a)Purposes (1)free of tax after denaturation of such spirits in the manner prescribed by law for-

(2) For provisions requiring a permit to procure specially denatured distilled spirits, [see](#) section 5271.

26 U.S. Code § 5271 - Permits

168.

26 U.S. Code § 5273. Sale, use, and recovery of denatured distilled spirits

(e) **Cross references**

(1) For penalty and forfeiture for unlawful use or concealment of denatured distilled spirits, **see** section 5607.

26 U.S. Code § 5607 - Penalty and forfeiture for unlawful use, recovery, or concealment of denatured distilled spirits, or articles

(2) For applicability of all provisions of law relating to distilled spirits that are not denatured, including those requiring payment of tax, to denatured distilled spirits or articles produced, withdrawn, sold, transported, or used in violation of law or regulations, **see** section 5001(a)(5).

26 U.S. Code § 5001 - Imposition, rate, and attachment of tax (a)Rate of tax (5)Denatured distilled spirits or articles

(3) For definition of "articles", **see** section 5002(a)(14).

26 U.S. Code § 5002 - Definitions (a)In general (14)Article

169.

26 U.S. Code § 5291. General

(b) **Cross references**

(1) For the definition of distilled spirits, **see** section 5002(a)(8).

26 U.S. Code § 5002 - Definitions (a)In general (8)Distilled spirits

(2) For the definition of articles, **see** section 5002(a)(14).

26 U.S. Code § 5002 - Definitions (a)In general(14)Article

(3) For penalty for violation of subsection (a), **see** section 5605.

26 U.S. Code § 5605 - Penalty relating to return of materials used in the manufacture of distilled spirits, or from which distilled spirits may be recovered

170.

26 U.S. Code Part I - ESTABLISHMENT

26 U.S. Code § 5403. **Cross references**

(1) For authority of Secretary to disapprove brewers' bonds, **see** section 5551.

26 U.S. Code § 5551 - General provisions relating to bonds

(2) For authority of Secretary to require the installation and use of meters, tanks, and other apparatus, **see** section 5552.

26 U.S. Code § 5552 - Installation of meters, tanks, and other apparatus

(3) For deposit of United States bonds or notes in lieu of sureties, [see](#) section 9303 of title 31, United States Code.

[31 U.S. Code § 9303 - Use of eligible obligations instead of surety bonds](#)

171.

26 U.S. Code § 5557. Officers and agents authorized to investigate, issue search warrants, and prosecute for violations

(b) [Cross reference](#)

For provisions relating to the issuance of search warrants, [see](#) the Federal Rules of Criminal Procedure.

Federal Rules of Criminal Procedure

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172.

26 U.S. Code § 5604. Penalties relating to marks, brands, and containers

(b) **Cross references**

For provisions relating to the authority of internal revenue officers to enforce provisions of this section, **see** sections 5203, 5557, and 7608.

26 U.S. Code § 5203 - Entry and examination of premises

26 U.S. Code § 5557 - Officers and agents authorized to investigate, issue search warrants, and prosecute for violations

26 U.S. Code § 7608 - Authority of internal revenue enforcement officers

173.

26 U.S. Code § 5684. Penalties relating to the payment and collection of liquor taxes

c) **Cross references**

(1) For provisions relating to interest in the case of taxes not paid when due, **see** section 6601.

26 U.S. Code § 6601 - Interest on underpayment, nonpayment, or extensions of time for payment, of tax

(2) For penalty for failure to file tax return or pay tax, **see** section 6651.

26 U.S. Code § 6651 - Failure to file tax return or to pay tax

(3) For additional penalties for failure to pay tax, **see** section 6653.

26 U.S. Code § 6653 - Failure to pay stamp tax

(4) For penalty for failure to make deposits or for overstatement of deposits, **see** section 6656.

26 U.S. Code § 6656 - Failure to make deposit of taxes

(5) For penalty for attempt to evade or defeat any tax imposed by this title, **see** section 7201.

26 U.S. Code § 7201 - Attempt to evade or defeat tax

(6) For penalty for willful failure to file return, supply information, or pay tax, [see](#) section 7203.

[26 U.S. Code § 7203 - Willful failure to file return, supply information, or pay tax](#)

174.

26 U.S. Code § 5686. Penalty for having, possessing, or using liquor or property intended to be used in violating provisions of this chapter

(b) [Cross reference](#)

For seizure and forfeiture of liquor and property had, possessed, or used in violation of subsection (a), [see](#) section 7302.

[26 U.S. Code § 7302 - Property used in violation of internal revenue laws](#)

175.

26 U.S. Code § 5754. Restriction on importation of previously exported tobacco products

(c) [Cross references](#)

(1) For exception to this section for personal use, [see](#) section 5761(d).

[26 U.S. Code § 5761. Civil penalties \(D\) PERSONAL USE QUANTITIES](#)

(2) For civil penalties related to violations of this section, [see](#) section 5761(c).

[26 U.S. Code § 5761 - Civil penalties\(c\)Sale of tobacco products and cigarette papers and tubes for export](#)

(3) For a criminal penalty applicable to any violation of this section, [see](#) section 5762(b).

[26 U.S. Code § 5762. Criminal penalties \(B\) OTHER OFFENSES](#)

(4) For forfeiture provisions related to violations of this section, [see](#) section 5761(c).

[26 U.S. Code § 5761 - Civil penalties\(c\)Sale of tobacco products and cigarette papers and tubes for export](#)

176.

26 U.S. Code § 5761. Civil penalties

(f) [Cross references](#)

For penalty for failure to make deposits or for overstatement of deposits, [see](#) section 6656.

[26 U.S. Code § 6656 - Failure to make deposit of taxes](#)

177.

26 U.S. Code § 6033. Returns by exempt organizations

(o) [Cross references](#)

For provisions relating to statements, etc., regarding exempt status of organizations, [see](#) section 6001.

26 U.S. Code § 6001 - Notice or regulations requiring records, statements, and special returns

For reporting requirements as to certain liquidations, dissolutions, terminations, and contractions, [see](#) section 6043(b).

26 U.S. Code § 6043 - Liquidating, etc., transactions (b)Exempt organizations

For provisions relating to penalties for failure to file a return required by this section, [see](#) section 6652(c).

26 U.S. Code § 6652 - Failure to file certain information returns, registration statements, etc. (c>Returns by exempt organizations and by certain trusts

For provisions relating to information required in connection with certain plans of deferred compensation, [see](#) section 6058.

26 U.S. Code § 6058 - Information required in connection with certain plans of deferred compensation

178.

26 U.S. Code § 6038A. Information with respect to certain foreign-owned corporations

(f) [Cross reference](#)

For provisions relating to criminal penalties for violation of this section, [see](#) section 7203.

26 U.S. Code § 7203. Willful failure to file return, supply information, or pay tax

179.

26 U.S. Code § 6039. Returns required in connection with certain options

(d) [Cross references](#)

For definition of-

(1) the term "incentive stock option", [see](#) section 422(b), and

26 U.S. Code § 422. Incentive stock options(B) INCENTIVE STOCK OPTION

(2) the term "employee stock purchase plan" [see](#) section 423(b).

26 U.S. Code § 423. Employee stock purchase plans (B) EMPLOYEE STOCK PURCHASE PLAN

180.

26 U.S. Code Subpart A - Information Concerning Persons Subject to Special Provisions

26 U.S. Code § 6040. [Cross references](#)

(1) For the notice required of persons acting in a fiduciary capacity for taxpayers or for transferees, [see](#) sections [6212](#), 6901(g), and 6903.

26 U.S. Code § 6212. Notice of deficiency

26 U.S. Code § 6901(g) - Transferred assets

(g) Address for notice of liability

In the absence of notice to the Secretary under section 6903 of the existence of a fiduciary relationship, any notice of liability enforceable under this section required to be mailed to such person, shall, if mailed to the person subject to the liability at his last known address, be sufficient for purposes of this title, even if such person is deceased, or is under a legal disability, or, in the case of a corporation, has terminated its existence.

26 U.S. Code § 6903 - Notice of fiduciary relationship

181.

26 U.S. Code § 6043. Liquidating, etc., transactions

(d) **Cross references**

For provisions relating to penalties for failure to file-

(1) a return under subsection (b), **see** section 6652(c), or

26 U.S. Code § 6652. Failure to file certain information returns, registration statements, etc. (C) RETURNS BY EXEMPT ORGANIZATIONS AND BY CERTAIN TRUSTS

(2) a return under subsection (c), **see** section 6652(1).

26 U.S. Code § 6652. Failure to file certain information returns, registration statements, etc. (1) ANNUAL RETURNS UNDER SECTION 6033(A)(1) OR 6012(A)(6)

182.

26 U.S. Code § 6046. Returns as to organization or reorganization of foreign corporations and as to acquisitions of their stock

(f) **Cross reference**

For provisions relating to penalties for violations of this section, **see** sections 6679 and 7203

26 U.S. Code § 6679. Failure to file returns, etc., with respect to foreign corporations or foreign partnerships

26 U.S. Code § 7203. Willful failure to file return, supply information, or pay tax

183.

26 U.S. Code § 6046A. Returns as to interests in foreign partnerships

(e) **Cross reference**

For provisions relating to penalties for violations of this section, **see** sections 6679 and 7203.

26 U.S. Code § 6679. Failure to file returns, etc., with respect to foreign corporations or foreign partnerships

26 U.S. Code § 7203. Willful failure to file return, supply information, or pay tax

184.

26 U.S. Code § 6057. Annual registration, etc.

(h) **Cross references**

For provisions relating to penalties for failure to register or furnish statements required by this section, **see** section 6652(d) and section 6690.

26 U.S. Code § 6652 - Failure to file certain information returns, registration statements, etc. (d)Annual registration and other notification by pension plan

26 U.S. Code § 6690 - Fraudulent statement or failure to furnish statement to plan participant

For coordination between Department of the Treasury and the Department of Labor with regard to administration of this section, **see** section 3004 of the Employee Retirement Income Security Act of 1974.

29 U.S. Code § 3004 - State grants for protection and advocacy services related to assistive technology

185.

26 U.S. Code § 6058. Information required in connection with certain plans of deferred compensation

(f) **Cross references**

For provisions relating to penalties for failure to file a return required by this section, see section 6652(e).

26 U.S. Code § 6652(e). Information required in connection with certain plans of deferred compensation, etc.

186.

26 U.S. Code § 6059. Periodic report of actuary

(d) **Cross reference**

For coordination between the Department of the Treasury and the Department of Labor with respect to the report required to be filed under this section, **see** section 3004 of title III of the Employee Retirement Income Security Act of 1974.

29 U.S. Code § 3004 - State grants for protection and advocacy services related to assistive technology

187.

26 U.S. Code § 6081. Extension of time for filing returns

(c) **Cross references**

For time for performing certain acts postponed by reason of war, **see** section 7508, and by reason of Presidentially declared disaster or terroristic or military action, **see** section 7508A.

26 U.S. Code § 7508 - Time for performing certain acts postponed by reason of service in combat zone or contingency operation

26 U.S. Code § 7508 - Time for performing certain acts postponed by reason of service in combat zone or contingency operation (a)Time to be disregarded

188.

26 U.S. Code § 6105. Confidentiality of information arising under treaty obligations
(d) **Cross references**

For penalties for the unauthorized disclosure of tax convention information which is return or return information, **see** sections 7213, 7213A, and 7431.

26 U.S. Code § 7213 - Unauthorized disclosure of information

26 U.S. Code § 7213 - Unauthorized disclosure of information (a>Returns and return information

26 U.S. Code § 7431 - Civil damages for unauthorized inspection or disclosure of returns and return information

189.

26 U.S. Code Subchapter B - Miscellaneous Provisions
26 U.S. Code § 6117. **Cross reference**

For inspection of records, returns, etc., concerning gasoline or lubricating oils, **see** section 4102.

26 U.S. Code § 4102 - Inspection of records by local officers

190.

26 U.S. Code § 6155. Payment on notice and demand
(b) **Cross references**

(1) *For restrictions on assessment and collection of deficiency assessments of taxes subject to the jurisdiction of the Tax Court, **see** sections 6212 and 6213.*

26 U.S. Code § 6212. Notice of deficiency

26 U.S. Code § 6213. Restrictions applicable to deficiencies; petition to Tax Court

(2) *For provisions relating to assessment of claims allowed in a receivership proceeding, **see** section 6873.*

26 U.S. Code § 6873. Unpaid claims

(3) For provisions relating to jeopardy assessments, **see** subchapter A of chapter 70.

Chapter 70 - JEOPARDY, RECEIVERSHIPS, ETC.
Subchapter A - Jeopardy

PART I—TERMINATION OF TAXABLE YEAR (§§ 6851 – 6852)

§ 6851. Termination assessments of income tax

§ 6852. Termination assessments in case of flagrant political expenditures of section 501(c)(3) organizations

PART II—JEOPARDY ASSESSMENTS (§§ 6861 – 6864)

§ 6861. Jeopardy assessments of income, estate, gift, and certain excise taxes

§ 6862. Jeopardy assessment of taxes other than income, estate, gift, and certain excise taxes

§ 6863. Stay of collection of jeopardy assessments

§ 6864. Termination of extended period for payment in case of carryback

PART III—SPECIAL RULES WITH RESPECT TO CERTAIN CASH (§ 6867)

§ 6867. Presumptions where owner of large amount of cash is not identified

191.

26 U.S. Code § 6159. Agreements for payment of tax liability in installments

(f) **Cross reference**

For rights to administrative review and appeal, **see** section 7122(e).

26 U.S. Code § 7122. Compromises (E) ADMINISTRATIVE REVIEW

192.

26 U.S. Code § 6161. Extension of time for paying tax

(d) **Cross references**

(1) Period of limitation

*For extension of the period of limitation in case of an extension under subsection (a)(2) or subsection (b)(2), **see** section 6503(d).*

26 U.S. Code § 6503. Suspension of running of period of limitation (d)Extensions of time for payment of estate tax

193.

26 U.S. Code § 6163. Extension of time for payment of estate tax on value of reversionary or remainder interest in property

(c) **Cross reference**

For authority of the Secretary to require security in the case of an extension under this section, **see** section 6165.

26 U.S. Code § 6165. Bonds where time to pay tax or deficiency has been extended

194.

26 U.S. Code § 6166. Extension of time for payment of estate tax where estate consists largely of interest in closely held business

(k) **Cross references**

(1) Security

For authority of the Secretary to require security in the case of an extension under this section, [see](#) section 6165.

26 U.S. Code § 6165. Bonds where time to pay tax or deficiency has been extended

(2) Lien

For special lien (in lieu of bond) in the case of an extension under this section, [see](#) section 6324A.

26 U.S. Code § 6324. Special liens for estate and gift taxes (A) LIENS FOR ESTATE TAX

(3) Period of limitation

For extension of the period of limitation in the case of an extension under this section, [see](#) section 6503(d).

26 U.S. Code § 6503. Suspension of running of period of limitation(D) EXTENSIONS OF TIME FOR PAYMENT OF ESTATE TAX

4) Interest

For provisions relating to interest on tax payable in installments under this section, [see](#) subsection (j) of section 6601.

26 U.S. Code § 6601. Interest on underpayment, nonpayment, or extensions of time for payment, of tax (j)2-percent rate on certain portion of estate tax extended under section 6166

(5) Transfers within 3 years of death

For special rule for qualifying an estate under this section where property has been transferred within 3 years of decedent's death, [see](#) section 2035(c)(2).

26 U.S. Code § 2035. Adjustments for certain gifts made within 3 years of decedent's death(c) OTHER RULES RELATING TO TRANSFERS WITHIN 3 YEARS OF DEATH(3) MARITAL AND SMALL TRANSFERS

195.

26 U.S. Code § 6167. Extension of time for payment of tax attributable to recovery of foreign expropriation losses

(h) [Cross-references](#)

(1) *Security.*—For authority of the Secretary to require security in the case of an extension under this section, [see](#) section 6165.

26 U.S. Code § 6165. Bonds where time to pay tax or deficiency has been extended

(2) *Period of limitation.*—For extension of the period of limitation in the case of an extension under this section, [see](#) section 6503(e).

26 U.S. Code § 6503. Suspension of running of period of limitation (E) EXTENSIONS OF TIME FOR PAYMENT OF TAX ATTRIBUTABLE TO RECOVERIES OF FOREIGN EXPROPRIATION LOSSES

196.

26 U.S. Code Chapter 63 – ASSESSMENT/26 U.S. Code Subchapter A - In General

26 U.S. Code § 6207. Cross references

(1) For prohibition of suits to restrain assessment of any tax, [see](#) section 7421.

26 U.S. Code § 7421. Prohibition of suits to restrain assessment or collection

(2) For prohibition of assessment of taxes against insolvent banks, [see](#) section 7507.

26 U.S. Code § 7507. Exemption of insolvent banks from tax

(3) For assessment where property subject to tax has been sold in a distraint proceeding without the tax having been assessed prior to such sale, [see](#) section 6342.

26 U.S. Code § 6342. Application of proceeds of levy

(4) For assessment with respect to taxes required to be paid by chapter 52, [see](#) section 5703.

26 U.S. Code § 5703. Liability for tax and method of payment

(5) For assessment in case of distilled spirits removed from place where distilled and not deposited in bonded warehouse, [see](#) section 5006(c).

26 U.S. Code § 5006. Determination of tax(c)Distilled spirits not bonded

(6) For period of limitation upon assessment, [see](#) chapter 66.

CHAPTER 66—LIMITATIONS

Subchapter Section

A. Limitations on assessment and collection 6501

§ 6501. Limitations on assessment and collection

§ 6502. Collection after assessment

§ 6503. Suspension of running of period of limitation

§ 6504. Cross references

B. Limitations on credit or refund 6511

§ 6511. Limitations on credit or refund

§ 6512. Limitations in case of petition to Tax Court

§ 6513. Time return deemed filed and tax considered paid

§ 6514. Credits or refunds after period of limitation

§ 6515. Cross references

C. Mitigation of effect of period of limitations 6521

§ 6521. Mitigation of effect of limitation in case of related taxes under different chapters

D. Periods of limitation in judicial proceedings 6531

§ 6531. Periods of limitation on criminal prosecutions

§ 6532. Periods of limitation on suits

§ 6533. Cross references

197.

26 U.S. Code § 6212. Notice of deficiency

(C) FURTHER DEFICIENCY LETTERS RESTRICTED

(2) **Cross references**

For assessment as a deficiency notwithstanding the prohibition of further deficiency letters, in the case of-

(A) Deficiency attributable to change of treatment with respect to itemized deductions, **see** section 63(e)(3).

26 U.S. Code § 63. Taxable income defined (E) ELECTION TO ITEMIZE (3) CHANGE OF ELECTION

(B) Deficiency attributable to gain on involuntary conversion, **see** section 1033(a)(2)(C) and (D).

26 U.S. Code § 1033. Involuntary conversions (A) GENERAL RULE (2) CONVERSION INTO MONEY (C) TIME FOR ASSESSMENT OF DEFICIENCY ATTRIBUTABLE TO GAIN UPON CONVERSION (D) TIME FOR ASSESSMENT OF OTHER DEFICIENCIES ATTRIBUTABLE TO ELECTION

(C) Deficiency attributable to activities not engaged in for profit, **see** section 183(e)(4). For provisions allowing determination of tax in title 11 cases, **see** section 505(a) of title 11 of the United States Code.

26 U.S. Code § 183. Activities not engaged in for profit (E) SPECIAL RULE (4) TIME FOR ASSESSING DEFICIENCY ATTRIBUTABLE TO ACTIVITY

11 U.S. Code § 505(a) - Determination of tax liability

(a)

(1) Except as provided in paragraph (2) of this subsection, the court may determine the amount or legality of any tax, any fine or penalty relating to a tax, or any addition to tax, whether or not previously assessed, whether or not paid, and whether or not contested before and adjudicated by a judicial or administrative tribunal of competent jurisdiction.

(2) The court may not so determine—

(A) the amount or legality of a tax, fine, penalty, or addition to tax if such amount or legality was contested before and adjudicated by a judicial or administrative tribunal of competent jurisdiction before the commencement of the case under this title;

(B) any right of the estate to a tax refund, before the earlier of—

(i) 120 days after the trustee properly requests such refund from the governmental unit from which such refund is claimed; or

(ii) a determination by such governmental unit of such request; or

(C) the amount or legality of any amount arising in connection with an ad valorem tax on real or personal property of the estate, if the applicable period for contesting or redetermining that amount under applicable nonbankruptcy law has expired.

198.

26 U.S. Code § 6213. Restrictions applicable to deficiencies; petition to Tax Court

(h) **Cross references**

(1) For assessment as if a mathematical error on the return, in the case of erroneous claims for income tax prepayment credits, **see** section 6201(a)(3).

26 U.S. Code § 6201. Assessment authority

(a) **Authority of Secretary**

(3) **Erroneous income tax prepayment credits**

199.

26 U.S. Code § 6214. Determinations by Tax Court

(e) **Cross reference**

For provision giving Tax Court jurisdiction to order a refund of an overpayment and to award sanctions, **see** section 6512(b)(2).

26 U.S. Code § 6512. Limitations in case of petition to Tax Court (B) OVERPAYMENT DETERMINED BY TAX COURT (2) JURISDICTION TO ENFORCE

200.

26 U.S. Code § 6215. Assessment of deficiency found by Tax Court

(b) **Cross references**

(6) For rules applicable to Tax Court proceedings, **see** generally subchapter C of chapter 76.

CHAPTER 76—JUDICIAL PROCEEDINGS

Subchapter C—The Tax Court

Subchapter A—Civil Actions by the United States (§§ 7401 – 7410)

§ 7401. Authorization

§ 7402. Jurisdiction of district courts

§ 7403. Action to enforce lien or to subject property to payment of tax

§ 7404. Authority to bring civil action for estate taxes

§ 7405. Action for recovery of erroneous refunds

§ 7406. Disposition of judgments and moneys recovered

§ 7407. Action to enjoin tax return preparers

§ 7408. Actions to enjoin specified conduct related to tax shelters and reportable transactions

§ 7409. Action to enjoin flagrant political expenditures of section 501(c)(3) organizations

§ 7410. Cross references

Subchapter B—Proceedings by Taxpayers and Third Parties (§§ 7421 – 7437)

§ 7421. Prohibition of suits to restrain assessment or collection

- § 7422. Civil actions for refund
- § 7423. Repayments to officers or employees
- § 7424. Intervention
- § 7425. Discharge of liens
- § 7426. Civil actions by persons other than taxpayers
- § 7427. Tax return preparers
- § 7428. Declaratory judgments relating to status and classification of organizations under section 501(c)(3), etc.
- § 7429. Review of jeopardy levy or assessment procedures
- § 7430. Awarding of costs and certain fees
- § 7431. Civil damages for unauthorized inspection or disclosure of returns and return information
- § 7432. Civil damages for failure to release lien
- § 7433. Civil damages for certain unauthorized collection actions
- § 7433A. Civil damages for certain unauthorized collection actions by persons performing services under qualified tax collection contracts
- § 7434. Civil damages for fraudulent filing of information returns
- § 7435. Civil damages for unauthorized enticement of information disclosure
- § 7436. Proceedings for determination of employment status
- § 7437. Cross references

Subchapter C—The Tax Court (§§ 7441 – 7479)

PART I—ORGANIZATION AND JURISDICTION (§§ 7441 – 7448)

- § 7441. Status
- § 7442. Jurisdiction
- § 7443. Membership
- § 7443A. Special trial judges
- [§ 7443B. Repealed. Pub. L. 110–458, title I, § 108(l), Dec. 23, 2008, 122 Stat. 5110]
- § 7444. Organization
- § 7445. Offices
- § 7446. Times and places of sessions
- § 7447. Retirement
- § 7447A. Retirement for special trial judges
- § 7448. Annuities to surviving spouses and dependent children of judges and special trial judges

PART II—PROCEDURE (§§ 7451 – 7466)

- § 7451. Petitions
- § 7452. Representation of parties
- § 7453. Rules of practice, procedure, and evidence
- § 7454. Burden of proof in fraud, foundation man-ager, and transferee cases
- § 7455. Service of process
- § 7456. Administration of oaths and procurement of testimony
- § 7457. Witness fees
- § 7458. Hearings
- § 7459. Reports and decisions
- § 7460. Provisions of special application to divisions

§ 7461. Publicity of proceedings

§ 7462. Publication of reports

§ 7463. Disputes involving \$50,000 or less

§ 7464. Intervention by trustee of debtor's estate

§ 7465. Provisions of special application to transferees

§ 7466. Judicial conduct and disability procedures

PART III—MISCELLANEOUS PROVISIONS (§§ 7470 – 7475)

§ 7470. Administration

§ 7470A. Judicial conference

§ 7471. Employees

§ 7472. Expenditures

§ 7473. Disposition of fees

§ 7474. Fee for transcript of record

§ 7475. Practice fee

PART IV—DECLARATORY JUDGMENTS (§§ 7476 – 7479)

§ 7476. Declaratory judgments relating to qualification of certain retirement plans

§ 7477. Declaratory judgments relating to value of certain gifts

§ 7478. Declaratory judgments relating to status of certain governmental obligations

§ 7479. Declaratory judgments relating to eligibility of estate with respect to installment payments under section 6166

Subchapter D—Court Review of Tax Court Decisions (§§ 7481 – 7487)

§ 7481. Date when Tax Court decision becomes final

§ 7482. Courts of review

§ 7483. Notice of appeal

§ 7484. Change of incumbent in office

§ 7485. Bond to stay assessment and collection

§ 7486. Refund, credit, or abatement of amounts dis-allowed

§ 7487. Cross references

Subchapter E—Burden of Proof (§ 7491)

§ 7491. Burden of proof

201.

26 U.S. Code § 6306. Qualified tax collection contracts

(k) **Cross references**

(1) For damages for certain unauthorized collection actions by persons performing services under a qualified tax collection contract, **see** section 7433A.

26 U.S. Code § 7433A - Civil damages for certain unauthorized collection actions by persons performing services under qualified tax collection contracts

(2) For application of Taxpayer Assistance Orders to persons performing services under a qualified tax collection contract, **see** section 7811(g).

26 U.S. Code § 7811 - Taxpayer Assistance Orders (g)Application to persons performing services under a qualified tax collection contract

202.

26 U.S. Code § 6311. Payment of tax by commercially acceptable means

(4) **Cross reference**

For provision providing for civil damages for violation of paragraph (1), **see** section 7431.

26 U.S. Code § 7431. Civil damages for unauthorized inspection or disclosure of returns and return information

203.

26 U.S. Code § 6314. Receipt for taxes

(c) **Cross references**

(1) For receipt required to be furnished by employer to employee with respect to employment taxes, **see** section 6051.

26 U.S. Code § 6051 - Receipts for employees

(2) For receipt of discharge of fiduciary from personal liability, **see** section 2204.

26 U.S. Code § 2204 - Discharge of fiduciary from personal liability

204.

26 U.S. Code § 6325. Release of lien or discharge of property

(h) **Cross reference**

For provisions relating to bonds, **see** chapter 73 (sec. 7101 and following).

26 U.S. Code Chapter 73 – BONDS

§ 7101. Form of bonds

§ 7102. Single bond in lieu of multiple bonds

§ 7103. Cross references—Other provisions for bonds

205.

26 U.S. Code Part II - LIENS

26 U.S. Code § 6327. **Cross references**

(1) For lien in case of tax on distilled spirits, **see** section 5004.

26 U.S. Code § 5004 - Lien for tax

(2) For exclusion of tax liability from discharge in cases under title 11 of the United States Code, **see** section 523 of such title 11.

11 U.S. Code § 523 - Exceptions to discharge

(3) For recognition of tax liens in cases under title 11 of the United States Code, **see** sections 545 and 724 of such title 11.

11 U.S. Code § 545 - Statutory liens

11 U.S. Code § 724 - Treatment of certain liens

(4) For collection of taxes in connection with plans for individuals with regular income in cases under title 11 of the United States Code, [see](#) section 1328 of such title 11.

[11 U.S. Code § 1328 – Discharge](#)

(5) For provisions permitting the United States to be made party defendant in a proceeding in a State court for the foreclosure of a lien upon real estate where the United States may have a claim upon the premises involved, [see](#) section 2410 of Title 28 of the United States Code.

[28 U.S. Code § 2410 - Actions affecting property on which United States has lien](#)

(6) For priority of lien of the United States in case of insolvency, [see](#) section 3713(a) of title 31, United States Code.

[31 U.S. Code § 3713 - Priority of Government claims](#)

(a)

(1) A claim of the United States Government shall be paid first when—

(A) a person indebted to the Government is insolvent and—

(i) the debtor without enough property to pay all debts makes a voluntary assignment of property;

(ii) property of the debtor, if absent, is attached; or

(iii) an act of bankruptcy is committed; or

(B) the estate of a deceased debtor, in the custody of the executor or administrator, is not enough to pay all debts of the debtor.

(2) This subsection does not apply to a case under title 11.

206.

26 U.S. Code § 6331. Levy and distraint

(1) [Cross references](#)

(1) For provisions relating to jeopardy, [see](#) subchapter A of chapter 70.

26 U.S. Code Subchapter A - Jeopardy

PART I—TERMINATION OF TAXABLE YEAR (§§ 6851 – 6852)

§ 6851. Termination assessments of income tax

§ 6852. Termination assessments in case of flagrant political expenditures of section 501(c)(3) organizations

PART II—JEOPARDY ASSESSMENTS (§§ 6861 – 6864)

§ 6861. Jeopardy assessments of income, estate, gift, and certain excise taxes

§ 6862. Jeopardy assessment of taxes other than income, estate, gift, and certain excise taxes

§ 6863. Stay of collection of jeopardy assessments

§ 6864. Termination of extended period for payment in case of carryback

PART III—SPECIAL RULES WITH RESPECT TO CERTAIN CASH (§ 6867)

§ 6867. Presumptions where owner of large amount of cash is not identified

(2) For proceedings applicable to sale of seized property [see](#) section 6335.

[26 U.S. Code § 6335 - Sale of seized property](#)

(3) For release and notice of release of levy, [see](#) section 6343.
[26 U.S. Code § 6343 - Authority to release levy and return property](#)

207.

26 U.S. Code § 6335. Sale of seized property

(4) [Cross reference](#)

For provision providing for civil damages for violation of paragraph (1)(A)(i), [see](#) section 7433.

[26 U.S. Code § 7433. Civil damages for certain unauthorized collection actions](#)

208.

§6339. Legal effect of certificate of sale of personal property and deed of real property

(d) [Cross references](#)

(1) For distribution of surplus proceeds, [see](#) section 6342(b).

[26 U.S. Code § 6342 - Application of proceeds of levy](#)

(2) For judicial procedure with respect to surplus proceeds, [see](#) section 7426(a)(2).

[26 U.S. Code § 7426 - Civil actions by persons other than taxpayers \(a\)Actions permitted \(2\)Surplus proceeds](#)

209.

26 U.S. Code Part II - LEVY

26 U.S. Code § 6344 - [Cross references](#)

(a)Length of period

For period within which levy may be begun in case of—

(1)Income, estate, and gift taxes, and taxes imposed by chapter 41, 42, 43, or 44, [see](#) sections 6502(a) and 6503(a)(1).

[26 U.S. Code § 6502 - Collection after assessment \(a\)Length of period](#)

[26 U.S. Code § 6503 - Suspension of running of period of limitation \(a\)Issuance of statutory notice of deficiency \(1\)General rule](#)

(2)Employment and miscellaneous excise taxes, [see](#) section 6502(a).

(b)Delinquent collection officers

[26 U.S. Code § 6502 - Collection after assessment](#)

(a)Length of period

For distraint proceedings against delinquent internal revenue officers, [see](#) section 7804(c).

[26 U.S. Code § 7804 - Other personnel \(c\)Delinquent Internal Revenue officers and employees](#)

(c) Other references

For provisions relating to—

(1) Stamps, marks and brands, [see](#) section 6807.

[26 U.S. Code § 6807 - Stamping, marking, and branding seized goods](#)

(2) Administration of real estate acquired by the United States, [see](#) section 7506.

[26 U.S. Code § 7506 - Administration of real estate acquired by the United States](#)

210.

26 U.S. Code § 6402. Authority to make credits or refunds

(j) [Cross reference](#)

For procedures relating to agency notification of the Secretary, [see](#) section 3721 of title 31, United States Code.

[31 U. S. Code § 3721 - Claims of personnel of agencies and the District of Columbia government for personal property damage or loss](#)

211.

26 U.S. Code § 6404. Abatements

(i) [Cross reference](#)

For authority to suspend running of interest, etc. by reason of Presidentially declared disaster or terroristic or military action, [see](#) section 7508A.

[26 U.S. Code § 7805 - Rules and regulations\(a\)Authorization](#)

212.

[26 U.S. Code § 6420 - Gasoline used on farms](#)

(i) [Cross references](#)

(1) For exemption from tax in case of special fuels used on a farm for farming purposes, [see](#) section 4041(f).

[26 U.S. Code § 4041 - Imposition of tax](#)

(2) For civil penalty for excessive claim under this section, [see](#) section 6675.

[26 U.S. Code § 6675 - Excessive claims with respect to the use of certain fuels](#)

(3) For fraud penalties, etc., [see](#) chapter 75 (section 7201 and following, relating to crimes, other offenses, and forfeitures).

[26 U.S. Code Chapter 75 - CRIMES, OTHER OFFENSES, AND FORFEITURES](#)

Subchapter A—Crimes (§§ 7201 – 7241)

PART I—GENERAL PROVISIONS (§§ 7201 – 7217)

PART II—PENALTIES APPLICABLE TO CERTAIN TAXES (§§ 7231 – 7241)

Subchapter B—Other Offenses (§§ 7261 – 7275)

[§ 7261. Representation that retailers' excise tax is excluded from price of article](#)

§ 7262. Violation of occupational tax laws relating to wagering—failure to pay special tax

[§ 7263. Repealed. Pub. L. 94–455, title XIX, § 1952(n)(3)(A), Oct. 4, 1976, 90 Stat. 1846]

[§ 7264. Repealed. Pub. L. 94–455, title XIX, § 1904(b)(9)(C)(i), Oct. 4, 1976, 90 Stat. 1816]

[§ 7265. Repealed. Pub. L. 94–455, title XIX, § 1904(b)(7)(C)(i), Oct. 4, 1976, 90 Stat. 1815]

[§ 7266. Repealed. Pub. L. 93–490, § 3(b)(3), Oct. 26, 1974, 88 Stat. 1467]

[§ 7267. Repealed. Pub. L. 94–455, title XIX, § 1904(b)(8)(E)(i), Oct. 4, 1976, 90 Stat. 1816]

§ 7268. Possession with intent to sell in fraud of law or to evade tax

§ 7269. Failure to produce records

§ 7270. Insurance policies

§ 7271. Penalties for offenses relating to stamps

§ 7272. Penalty for failure to register or reregister

§ 7273. Penalties for offenses relating to special taxes

[§ 7274. Repealed. Pub. L. 94–455, title XIX, § 1904(b)(8)(E)(i), Oct. 4, 1976, 90 Stat. 1816]

§ 7275. Penalty for offenses relating to certain airline tickets and advertising

Subchapter C—Forfeitures (§§ 7301 – 7328)

PART I—PROPERTY SUBJECT TO FORFEITURE (§§ 7301 – 7304)

PART II—PROVISIONS COMMON TO FORFEITURES (§§ 7321 – 7328)

Subchapter D—Miscellaneous Penalty and Forfeiture Provisions (§§ 7341 – 7345)

§ 7341. Penalty for sales to evade tax

§ 7342. Penalty for refusal to permit entry or examination

§ 7343. Definition of term “person”

§ 7344. Extended application of penalties relating to officers of the Treasury Department

§ 7345. Revocation or denial of passport in case of certain tax delinquencies

(4) For treatment of an Indian tribal government as a State (and a subdivision of an Indian tribal government as a political subdivision of a State), [see](#) section 7871.

213.

26 U.S. Code § 6325. Release of lien or discharge of property

(h) [Cross reference](#)

For provisions relating to bonds, [see](#) chapter 73 (sec. 7101 and following).

26 U.S. Code Chapter 73 – BONDS

§ 7101. Form of bonds

§ 7102. Single bond in lieu of multiple bonds

§ 7103. Cross references—Other provisions for bonds

214.

26 U.S. Code § 6421. Gasoline used for certain nonhighway purposes, used by local transit systems, or sold for certain exempt purposes.

(j) **Cross references**

(1) For civil penalty for excessive claims under this section, **see** section 6675.

26 U.S. Code § 6675 - Excessive claims with respect to the use of certain fuels

(2) For fraud penalties, etc., **see** chapter 75 (section 7201 and following, relating to crimes, other offenses, and forfeitures).

26 U.S. Code Chapter 75 - CRIMES, OTHER OFFENSES, AND FORFEITURES

Subchapter A—Crimes (§§ 7201 – 7241)

Subchapter B—Other Offenses (§§ 7261 – 7275)

Subchapter C—Forfeitures (§§ 7301 – 7328)

Subchapter D—Miscellaneous Penalty and Forfeiture Provisions (§§ 7341 – 7345)

(3) For treatment of an Indian tribal government as a State (and a subdivision of an Indian tribal government as a political subdivision of a State), **see** section 7871.

26 U.S. Code § 7871 - Indian tribal governments treated as States for certain purposes

215.

26 U.S. Code Subchapter B - Rules of Special Application

26 U.S. Code 6422. Cross references

(1) For limitations on credits and refunds, **see** subchapter B of chapter 66.

26 U.S. Code Subchapter B - Limitations on Credit or Refund

§ 6511. Limitations on credit or refund

§ 6512. Limitations in case of petition to Tax Court

§ 6513. Time return deemed filed and tax considered paid

§ 6514. Credits or refunds after period of limitation

§ 6515. Cross references

(2) For overpayment in case of adjustments to accrued foreign taxes, **see** section 905(c).

26 U.S. Code § 905 - Applicable rules (c)Adjustments to accrued taxes

(3) For credit or refund in case of deficiency dividends paid by a personal holding company, **see** section 547.

26 U.S. Code § 547 - Deduction for deficiency dividends

(4) For refund, credit, or abatement of amounts disallowed by courts upon review of Tax Court decision, **see** section 7486.

26 U.S. Code § 7486 - Refund, credit, or abatement of amounts dis-allowed

(5) For refund or redemption of stamps, **see** chapter 69.

26 U.S. Code Chapter 69 - GENERAL PROVISIONS RELATING TO STAMPS

§ 6801. Authority for establishment, alteration, and distribution

- § 6802. Supply and distribution
- § 6803. Accounting and safeguarding
- § 6804. Attachment and cancellation
- § 6805. Redemption of stamps
- § 6806. Occupational tax stamps
- § 6807. Stamping, marking, and branding seized goods
- § 6808. Special provisions relating to stamps

(6) For abatement, credit, or refund in case of jeopardy assessments, **see** chapter 70.

26 U.S. Code Chapter 70 - JEOPARDY, RECEIVERSHIPS, ETC.

Subchapter A—Jeopardy (§§ 6851 – 6867)

Subchapter B—Receiverships, Etc. (§§ 6871 – 6873)

(7) For restrictions on transfers and assignments of claims against the United States, **see** section 3727 of title 31, United States Code.

31 U.S. Code § 3727 - Assignments of claims

(8) For set-off of claims against amounts due the United States, **see** section 3728 of title 31, United States Code.

31 U.S. Code § 3728 - Setoff against judgment

(9) For special provisions relating to alcohol and tobacco taxes, **see** subtitle E.

26 U.S. Code Subtitle E - Alcohol, Tobacco, and Certain Other Excise Taxes

CHAPTER 51—DISTILLED SPIRITS, WINES, AND BEER (§§ 5001 – 5692)

CHAPTER 52—TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES (§§ 5701 – 5763)

CHAPTER 53—MACHINE GUNS, DESTRUCTIVE DEVICES, AND CERTAIN OTHER FIREARMS (§§ 5801 – 5872)

CHAPTER 54—GREENMAIL (§ 5881)

CHAPTER 55—STRUCTURED SETTLEMENT FACTORING TRANSACTIONS (§ 5891)

(10) For credit or refund in case of deficiency dividends paid by a regulated investment company or real estate investment trust, **see** section 860.

26 U.S. Code § 860 - Deduction for deficiency dividends

216.

26 U.S. Code § 6427. Fuels not used for taxable purposes

(p) **Cross references**

(1) For civil penalty for excessive claims under this section, see section 6675.

26 U.S. Code § 6675 - Excessive claims with respect to the use of certain fuels

(2) For fraud penalties, etc., see chapter 75 (section 7201 and following, relating to crimes, other offenses, and forfeitures).

26 U.S. Code Chapter 75 - CRIMES, OTHER OFFENSES, AND FORFEITURES

Subchapter A—Crimes (§§ 7201 – 7241)

Subchapter B—Other Offenses (§§ 7261 – 7275)

Subchapter C—Forfeitures (§§ 7301 – 7328)

Subchapter D—Miscellaneous Penalty and Forfeiture Provisions (§§ 7341 – 7345)

(3) For treatment of an Indian tribal government as a State (and a subdivision of an Indian tribal government as a political subdivision of a State), see section 7871.

26 U.S. Code § 7871 - Indian tribal governments treated as States for certain purposes

217.

26 U.S. Code Subchapter B - Rules of Special Application

26 U.S. Code § 6422. Cross references

(1) For limitations on credits and refunds, see subchapter B of chapter 66.

26 U.S. Code Subchapter B - Limitations on Credit or Refund

§ 6511. Limitations on credit or refund

§ 6512. Limitations in case of petition to Tax Court

§ 6513. Time return deemed filed and tax considered paid

§ 6514. Credits or refunds after period of limitation

§ 6515. Cross references

218.

26 U.S. Code § 6501. Limitations on assessment and collection

(n) Cross references

(1) For period of limitations for assessment and collection in the case of a joint income return filed after separate returns have been filed, see section 6013(b)(3) and (4).

26 U.S. Code § 6013 - Joint returns of income tax by husband and wife(b)Joint return after filing separate return (3)When return deemed filed, and (4)Additional time for assessment

(2) For extension of period in the case of partnership items (as defined in section 6231(a)(3)), see section 6229.

26 U.S.C. 6229 - Period of limitations for making assessments

(3) For declaratory judgment relating to treatment of items other than partnership items with respect to an oversheltered return, see section 6234.

26 U.S. Code § 6234 - Judicial review of partnership adjustment

219.

26 U.S. Code § 6503 - Suspension of running of period of limitation

(k)Cross references

For suspension in case of—

(1)Deficiency dividends of a personal holding company, see section 547(f).

26 U.S. Code § 547 - Deduction for deficiency dividends (f) Suspension of statute of limitations and stay of collection

(2) Receiverships, **see** subchapter B of chapter 70.

26 U.S. Code Subchapter B - Receiverships, Etc.

§ 6871. Claims for income, estate, gift, and certain excise taxes in receivership proceedings, etc.

§ 6872. Suspension of period on assessment

§ 6873. Unpaid claims

(3) Claims against transferees and fiduciaries, **see** chapter 71.

26 U.S. Code Chapter 71 - TRANSFEREES AND FIDUCIARIES

§ 6901. Transferred assets

§ 6902. Provisions of special application to transferees

§ 6903. Notice of fiduciary relationship

§ 6904. Prohibition of injunctions

§ 6905. Discharge of executor from personal liability for decedent's income and gift taxes

(4) Tax return preparers, **see** section 6694(c)(3).

26 U.S. Code § 6694 - Understatement of taxpayer's liability by tax return preparer

(c) Extension of period of collection where preparer pays 15 percent of penalty

(3) Suspension of running of period of limitations on collection

(5) Deficiency dividends in the case of a regulated investment company or a real estate investment trust, **see** section 860(h).

26 U.S. Code § 860 - Deduction for deficiency dividends (h) Suspension of statute of limitations and stay of collection

220.

26 U.S. Code Subchapter A - Limitations on Assessment and Collection

26 U.S. Code § 6504. **Cross references**

For limitation period in case of—

(1) Adjustments to accrued foreign taxes, **see** section 905(c).

26 U.S. Code § 905 - Applicable rules (c) Adjustments to accrued taxes

(2) Change of treatment with respect to itemized deductions where taxpayer and his spouse make separate returns, **see** section 63(e)(3).

26 U.S. Code § 63 - Taxable income defined (e) Election to itemize (3) Change of election

(3) Involuntary conversion of property, **see** section 1033(a)(2)(C) and (D).

26 U.S. Code § 1033 - Involuntary conversions (a) General rule (2) Conversion into money (C) Time for assessment of deficiency attributable to gain upon conversion (D) Time for assessment of other deficiencies attributable to election

(4)Application by fiduciary for discharge from personal liability for estate tax, **see** section 2204.

26 U.S. Code § 2204 - Discharge of fiduciary from personal liability

(5)Insolvent banks and trust companies, **see** section 7507.

26 U.S. Code § 7507 - Exemption of insolvent banks from tax

(6)Service in a combat zone, etc., **see** section 7508.

26 U.S. Code § 7508 - Time for performing certain acts postponed by reason of service in combat zone or contingency operation

(7)Claims against transferees and fiduciaries, **see** chapter 71.

26 U.S. Code Chapter 71 - TRANSFEREES AND FIDUCIARIES

§ 6901. Transferred assets

§ 6902. Provisions of special application to transferees

§ 6903. Notice of fiduciary relationship

§ 6904. Prohibition of injunctions

§ 6905. Discharge of executor from personal liability for decedent's income and gift taxes

(8)Assessments to recover excessive amounts paid under section 6420 (relating to gasoline used on farms), 6421 (relating to gasoline used for certain nonhighway purposes or by local transit systems), or 6427 (relating to fuels not used for taxable purposes) and assessments of civil penalties under section 6675 for excessive claims under section 6420, 6421, or 6427, **see** section 6206.

26 U.S. Code § 6206 - Special rules applicable to excessive claims under certain section

(9)Assessment and collection of interest, **see** section 6601(g).

26 U.S. Code § 6601 - Interest on underpayment, nonpayment, or extensions of time for payment, of tax (g)Limitation on assessment and collection.

(10)Assessment of civil penalties under section 6694 or 6695, **see** section 6696(d)(1).

26 U.S. Code § 6696 - Rules applicable with respect to sections 6694, 6695, and 6695A

(d)Periods of limitation (1)Assessment

221.

26 U.S. Code § 6511. Limitations on credit or refund

(i) **Cross references**

(1) For time return deemed filed and tax considered paid, **see** section 6513.

26 U.S. Code § 6513. Time return deemed filed and tax considered paid

222.

§6512. Limitations in case of petition to Tax Court

(c) **Cross references**

(1) For provisions allowing determination of tax in title 11 cases, **see** section 505(a) of title 11 of the United States Code.

11 U.S. Code § 505 - Determination of tax liability (a)

(1) Except as provided in paragraph (2) of this subsection, the court may determine the amount or legality of any tax, any fine or penalty relating to a tax, or any addition to tax, whether or not previously assessed, whether or not paid, and whether or not contested before and adjudicated by a judicial or administrative tribunal of competent jurisdiction.

(2) For provision giving the Tax Court jurisdiction to award reasonable litigation costs in proceedings to enforce an overpayment determined by such court, [see](#) section 7430.

[26 U.S. Code § 7430 - Awarding of costs and certain fees](#)

223.

26 U.S. Code Subchapter B - Limitations on Credit or Refund

26 U.S. Code § 6515 - [Cross references](#)

For limitations in case of—

(1) Deficiency dividends of a personal holding company, [see](#) section 547.

[26 U.S. Code § 547 - Deduction for deficiency dividends](#)

(2) Tentative carry-back adjustments, [see](#) section 6411.

[26 U.S. Code § 6411 - Tentative carryback and refund adjustments](#)

(3) Service in a combat zone, etc., [see](#) section 7508.

[26 U.S. Code § 7508 - Time for performing certain acts postponed by reason of service in combat zone or contingency operation](#)

(4) Suits for refund by taxpayers, [see](#) section 6532(a).

[26 U.S. Code § 6532 - Periods of limitation on suits](#)

(5) Deficiency dividends of a regulated investment company or real estate investment trust, [see](#) section 860.

[26 U.S. Code § 860 - Deduction for deficiency dividends](#)

224.

26 U.S. Code § 6532. Periods of limitation on suits

(5) [Cross reference](#)

For substitution of 120-day period for the 6-month period contained in paragraph (1) in a title 11 case, [see](#) section 505(a)(2) of title 11 of the United States Code.

[11 U.S. Code § 505. Determination of tax liability \(a\) Suits by taxpayers for refund](#)

(2) Extension of time

225.

26 U.S. Code Subchapter D - Periods of Limitation in Judicial Proceedings

26 U.S. Code § 6533. [Cross references](#)

(1) For period of limitation in respect of civil actions for fines, penalties, and forfeitures, [see](#) section 2462 of Title 28 of the United States Code.

[Title 28 - JUDICIARY AND JUDICIAL PROCEDURE](#)

28 U.S. Code § 2462 - Time for commencing proceedings

226.

26 U.S. Code Subchapter B - Interest on Overpayments

26 U.S. Code § 6612. Cross references

(a) Interest on judgments for overpayments

For interest on judgments for overpayments, see 28 U.S.C. 2411(a).

Title 28 - JUDICIARY AND JUDICIAL PROCEDURE

28 U.S. Code § 2411 – Interest

227.

26 U.S. Code § 6694. Understatement of taxpayer's liability by tax return preparer

(f) Cross reference

For definition of tax return preparer, see section 7701(a)(36).

26 U.S. Code § 7701. Definitions (a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof- (36) TAX RETURN PREPARER

228.

26 U.S. Code § 6851. Termination assessments of income tax

(f) Cross references

(1) For provisions permitting immediate levy in case of jeopardy, see section 6331(a).

26 U.S. Code § 6331. Levy and distraint

(a) Authority of Secretary

229.

26 U.S. Code 6861. Jeopardy assessments of income, estate, gift, and certain excise taxes

(h) Cross references

(1) For the effect of the furnishing of security for payment, see section 6863.

26 U.S. Code § 6863 - Stay of collection of jeopardy assessments

(2) For provision permitting immediate levy in case of jeopardy, see section 6331(a).

26 U.S. Code § 6331 - Levy and distraint (a) Authority of Secretary

230.

26 U.S. Code § 6873. Unpaid claims

(b) Cross references

(1) For suspension of running of period of limitations on collection, see section 6503(b).

26 U.S. Code § 6503 - Suspension of running of period of limitation (b) Assets of taxpayer in control or custody of court

(2) For extension of time for payment, [see](#) section 6161(c).

26 U.S. Code § 6161 - Extension of time for paying tax (c) Claims in cases under title 11 of the United States Code or in receivership proceedings

231.

26 U.S. Code §6905. Discharge of executor from personal liability for decedent's income and gift taxes

(c) [Cross reference](#)

For discharge of executor from personal liability for taxes imposed under chapter 11, [see](#) section 2204.

26 U.S. Code § 2204 - Discharge of fiduciary from personal liability

232.

26 U.S. Code Subchapter B - Registration

26 U.S. Code § 7012. [Cross references](#)

(1) For provisions relating to registration in connection with firearms, [see](#) sections 5802, 5841, and 5861.

26 U.S. Code § 5802 - Registration of importers, manufacturers, and dealers

26 U.S. Code § 5841 - Registration of firearms

26 U.S. Code § 5861 - Prohibited acts

(2) For special rules with respect to registration by persons engaged in receiving wagers, [see](#) section 4412.

26 U.S. Code § 4412 - Registration

(3) For provisions relating to registration in relation to the taxes on gasoline and diesel fuel, [see](#) section 4101.

26 U.S. Code § 4101 - Registration and bond

(4) For provisions relating to registration by dealers in distilled spirits, wines, and beer, [see](#) section 5124.

26 U.S. Code § 5124 - Registration by dealers

(5) For penalty for failure to register, [see](#) section 7272.

26 U.S. Code § 7272 - Penalty for failure to register or reregister

(6) For other penalties for failure to register with respect to wagering, [see](#) section 7262.

26 U.S. Code § 7262 - Violation of occupational tax laws relating to wagering—failure to pay special tax

233.

Pursuant to 26 U.S. Code § 6325. Release of lien or discharge of property

(h) [Cross reference](#)

For provisions relating to bonds, see chapter 73 (sec. 7101 and following).

26 U.S. Code § 7103. **Cross references**—Other provisions for bonds

(a) Extensions of time

(1) For bond where time to pay tax or deficiency has been extended, **see** section 6165.

26 U.S. Code § 6165 - Bonds where time to pay tax or deficiency has been extended

(2) For bond to stay collection of a jeopardy assessment, **see** section 6863.

26 U.S. Code § 6863 - Stay of collection of jeopardy assessments

(3) For bond to stay assessment and collection prior to review of a Tax Court decision, **see** section 7485.

26 U.S. Code § 7485 - Bond to stay assessment and collection

(4) For a bond to stay collection of a penalty assessed under section 6672, **see** section 6672(b).

26 U.S. Code § 6672 - Failure to collect and pay over tax, or attempt to evade or defeat tax

(5) For bond in case of an election to postpone payment of estate tax where the value of a reversionary or remainder interest is included in the gross estate, **see** section 6165.

26 U.S. Code § 6165 - Bonds where time to pay tax or deficiency has been extended

(b) Release of lien or seized property

(1) For the release of the lien provided for in section 6325 by furnishing the Secretary a bond, **see** section 6325(a)(2).

26 U.S. Code § 6325 - Release of lien or discharge of property (a) Release of lien (2) Bond accepted

(2) For bond to obtain release of perishable goods which have been seized under forfeiture proceeding, **see** section 7324(3).

26 U.S. Code § 7324 - Special disposition of perishable goods (3) Return to owner under bond

(3) For bond to release perishable goods under levy, **see** section 6336.

26 U.S. Code § 6336 - Sale of perishable goods

(4) For bond executed by claimant of seized goods valued at \$100,000 or less, **see** section 7325(3).

26 U.S. Code § 7325 - Personal property valued at \$100,000 or less

(c) Miscellaneous

(1) For bond as a condition precedent to the allowance of the credit for accrued foreign taxes, **see** section 905(c).

26 U.S. Code § 905 - Applicable rules (c) Adjustments to accrued taxes

(2) For bonds relating to alcohol and tobacco taxes, **see** generally subtitle E.

26 U.S. Code Subtitle E - Alcohol, Tobacco, and Certain Other Excise Taxes
CHAPTER 51—DISTILLED SPIRITS, WINES, AND BEER (§§ 5001 – 5692)
CHAPTER 52—TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES (§§ 5701 – 5763)
CHAPTER 53—MACHINE GUNS, DESTRUCTIVE DEVICES, AND CERTAIN OTHER FIREARMS (§§ 5801 – 5872)
CHAPTER 54—GREENMAIL (§ 5881)
CHAPTER 55—STRUCTURED SETTLEMENT FACTORING TRANSACTIONS (§ 5891)

234.

26 U.S. Code Chapter 74 - CLOSING AGREEMENTS AND COMPROMISES

26 U.S. Code § 7124. **Cross references**

For criminal penalties for concealment of property, false statement, or falsifying and destroying records, in connection with any closing agreement, compromise, or offer of compromise, **see** section 7206.

26 U.S. Code § 7206. Fraud and false statements

235.

26 U.S. Code § 7213. Unauthorized disclosure of information

(e) **Cross references**

(1) Penalties for disclosure of information by preparers of returns

For penalty for disclosure or use of information by preparers of returns, **see** section 7216.

26 U.S. Code § 7216 - Disclosure or use of information by preparers of returns

(2) Penalties for disclosure of confidential information

For penalties for disclosure of confidential information by any officer or employee of the United States or any department or agency thereof, **see** 18 U.S.C. 1905.

18 U.S. Code § 1905 - Disclosure of confidential information generally

236.

26 U.S. Code § 7214. Offenses by officers and employees of the United States

(c) **Cross reference**

For penalty on collecting or disbursing officers trading in public funds or debts of property, **see** 18 U.S.C. 1901

18 U.S. Code 1901. Collecting or disbursing officer trading in public property

237.

26 U.S. Code § 7272. Penalty for failure to register or reregister

(b) **Cross references**

For provisions relating to persons required by this title to register, **see** sections 4101, 4412, and 7011.

26 U.S. Code § 4101 - Registration and bond

26 U.S. Code § 4412 - Registration

26 U.S. Code § 7011 - Registration—persons paying a special tax

238.

26 U.S. Code Subchapter A - Civil Actions by the United States

26 U.S. Code § 7410 - **Cross References**

(1) For provisions for collecting taxes in general, **see** chapter 64

26 U.S. Code Chapter 64 – COLLECTION

Subchapter A—General Provisions (§§ 6301 – 6307)

§ 6301. Collection authority

§ 6302. Mode or time of collection

§ 6303. Notice and demand for tax

§ 6304. Fair tax collection practices

§ 6305. Collection of certain liability

§ 6306. Qualified tax collection contracts

§ 6307. Special compliance personnel program account

Subchapter B—Receipt of Payment (§§ 6311 – 6317)

§ 6311. Payment of tax by commercially acceptable means

§ 6312. Repealed. Pub. L. 92–5, title I, § 4(a)(2), Mar. 17, 1971, 85 Stat. 5]

§ 6313. Fractional parts of a cent

§ 6314. Receipt for taxes

§ 6315. Payments of estimated income tax

§ 6316. Payment by foreign currency

§ 6317. Payments of Federal unemployment tax for calendar quarter

Subchapter C—Lien for Taxes (§§ 6320 – 6327)

PART I—DUE PROCESS FOR LIENS (§ 6320)

§ 6320. Notice and opportunity for hearing upon filing of notice of lien

PART II—LIENS (§§ 6321 – 6327)

§ 6321. Lien for taxes

§ 6322. Period of lien

§ 6323. Validity and priority against certain persons

§ 6324. Special liens for estate and gift taxes

§ 6324A. Special lien for estate tax deferred under section 6166

§ 6324B. Special lien for additional estate tax attributable to farm, etc., valuation

§ 6325. Release of lien or discharge of property

§ 6326. Administrative appeal of liens

§ 6327. Cross references

Subchapter D—Seizure of Property for Collection of Taxes (§§ 6330 – 6344)

PART I—DUE PROCESS FOR COLLECTIONS (§ 6330)

§ 6330. Notice and opportunity for hearing before levy

PART II—LEVY (§§ 6331 – 6344)

§ 6331. Levy and distraint

§ 6332. Surrender of property subject to levy

§ 6333. Production of books

§ 6334. Property exempt from levy

§ 6335. Sale of seized property

§ 6336. Sale of perishable goods

§ 6337. Redemption of property

§ 6338. Certificate of sale; deed of real property

§ 6339. Legal effect of certificate of sale of personal property and deed of real property

§ 6340. Records of sale

§ 6341. Expense of levy and sale

§ 6342. Application of proceeds of levy

§ 6343. Authority to release levy and return property

§ 6344. Cross references

239.

26 U.S. Code § 7422. Civil actions for refund

(k) **Cross references**

(1) For provisions relating generally to claims for refund or credit, **see** chapter 65 (relating to abatements, credit, and refund) and chapter 66 (relating to limitations).

26 U.S. Code Chapter 65 - ABATEMENTS, CREDITS, AND REFUNDS

Subchapter A—Procedure in General (§§ 6401 – 6409)

§ 6401. Amounts treated as overpayments

§ 6402. Authority to make credits or refunds

§ 6403. Overpayment of installment

§ 6404. Abatements

§ 6405. Reports of refunds and credits

§ 6406. Prohibition of administrative review of decisions

§ 6407. Date of allowance of refund or credit

§ 6408. State escheat laws not to apply

§ 6409. Refunds disregarded in the administration of Federal programs and federally assisted programs

Subchapter B—Rules of Special Application (§§ 6411 – 6433)

§ 6413. Special rules applicable to certain employment taxes

§ 6414. Income tax withheld

§ 6415. Credits or refunds to persons who collected certain taxes

§ 6416. Certain taxes on sales and services

§ 6422. Cross references

26 U.S. Code Chapter 66 - LIMITATIONS

Subchapter A—Limitations on Assessment and Collection (§§ 6501 – 6504)

Subchapter B—Limitations on Credit or Refund (§§ 6511 – 6515)

Subchapter C—Mitigation of Effect of Period of Limitations (§ 6521)
Subchapter D—Periods of Limitation in Judicial Proceedings (§§ 6531 – 6533)

240.

26 U.S. Code § 7426. Civil actions by persons other than taxpayers

(i) **Cross reference**

For period of limitation, **see** section 6532(c).

26 U.S. Code § 6532. Periods of limitation on suits (C)SUITS BY PERSONS OTHER THAN TAXPAYERS

241.

26 U.S. Code Subchapter B - Proceedings by Taxpayers and Third Parties

26 U.S. Code § 7437. **Cross References**

(1)For determination of amount of any tax, additions to tax, etc., in title 11 cases, **see** section 505 of title 11 of the United States Code.

11 U.S. Code § 505 - Determination of tax liability

(2)For exclusion of tax liability from discharge in cases under title 11 of the United States Code, **see** section 523 of such title 11.

11 U.S. Code § 523 - Exceptions to discharge

(3)For recognition of tax liens in cases under title 11 of the United States Code, **see** sections 545 and 724 of such title 11.

11 U.S. Code § 545 - Statutory liens

11 U.S. Code § 724 - Treatment of certain liens

(4)For collection of taxes in connection with plans for individuals with regular income in cases under title 11 of the United States Code, **see** section 1328 of such title 11.

11 U.S. Code § 1328 - Discharge

(5)For provisions permitting the United States to be made party defendant in a proceeding in a State court for the foreclosure of a lien upon real estate where the United States may have claim upon the premises involved, **see** section 2410 of Title 28 of the United States Code.

28 U.S. Code § 2410 - Actions affecting property on which United States has lien

(6)For priority of lien of the United States in case of insolvency, **see** section 3713(a) of title 31, United States Code.

31 U.S. Code § 3713 - Priority of Government claims (a)

(1)A claim of the United States Government shall be paid first when—

(A)a person indebted to the Government is insolvent and—

(i)the debtor without enough property to pay all debts makes a voluntary assignment of property;

(ii)property of the debtor, if absent, is attached; or

(iii)an act of bankruptcy is committed; or

(7)For interest on judgments for overpayments, [see](#) section 2411(a) of Title 28 of the United States Code.

[28 U.S. Code § 2411 - Interest](#)

(8)For review of a Tax Court decision, [see](#) section 7482.

[26 U.S. Code § 7482 - Courts of review](#)

(9)For statute prohibiting suits to replevy property taken under revenue laws, [see](#) [section 2463](#) of Title 28 of the United States Code.

[28 U.S. Code § 2463 - Property taken under revenue law not repleviable](#)

242.

26 U.S. Code § 7454. Burden of proof in fraud, foundation manager, and transferee cases

(c) [Cross reference](#)

For provisions relating to burden of proof as to transferee liability, [see](#) section 6902(a).

[26 U.S. Code § 6902. Provisions of special application to transferees \(A\) BURDEN OF PROOF](#)

243.

26 U.S. Code § 7476. Declaratory judgments relating to qualification of certain retirement plans

(d) [Cross reference](#)

For provisions concerning intervention by Pension Benefit Guaranty Corporation and Secretary of Labor in actions brought under this section and right of Pension Benefit Guaranty Corporation to bring action, [see](#) section 3001(c) of subtitle A of title III of the Employee Retirement Income Security Act of 1974.

[29 U.S. Code § 3001 - Findings and purposes](#)

244.

26 U.S. Code § 7485. Bond to stay assessment and collection

(c) [Cross references](#)

(1) For requirement of additional security notwithstanding this section, [see](#) section 7482(c)(3).

[26 U.S. Code § 7482 - Courts of review](#)

(2) For deposit of United States bonds or notes in lieu of sureties, [see](#) section 9303 of title 31, United States Code.

[31 U.S. Code § 9303 - Use of eligible obligations instead of surety bonds](#)

245.

26 U.S. Code Subchapter D - Court Review of Tax Court Decisions

26 U.S. Code § 7487. **Cross references**

(1) Nonreviewability.-For nonreviewability of Tax Court decisions in small claims cases, **see** section 7463(b).

26 U.S. Code § 7463 - Disputes involving \$50,000 or less

(2) Transcripts.-For authority of the Tax Court to fix fees for transcript of records, **see** section 7474.

26 U.S. Code § 7474 - Fee for transcript of record

246.

26 U.S. Code § 7604. Enforcement of summons

(c) **Cross references**

(1) Authority to issue orders, processes, and judgments
For authority of district courts generally to enforce the provisions of this title, **see** section 7402.

26 U.S. Code § 7402. Jurisdiction of district courts

(2) Penalties

*For penalties applicable to violation of section 6420(e)(2), 6421(g)(2), 6427(j)(2), or 7602, **see** section 7210.*

26 U.S. Code § 7210. Failure to obey summons

247.

26 U.S. Code § 7605. Time and place of examination

(c) **Cross reference**

For provisions restricting church tax inquiries and examinations, **see** section 7611.

26 U.S. Code § 7611. Restrictions on church tax inquiries and examinations

248.

26 U.S. Code Subchapter A - Examination and Inspection

4026 U.S. Code § 7613. **Cross references**

(b) Search warrants

For provisions relating to—

(1) Searches and seizures, **see** Rule 41 of the Federal Rules of Criminal Procedure.

Federal Rules of Criminal Procedure, Rule 41. Search and Seizure

249.

26 U.S. Code Subchapter A - Examination and Inspection

26 U.S. Code § 7613. **Cross references**

(b) Search warrants

For provisions relating to—

(3) Search warrants with respect to property used in violation of the internal revenue laws, [see](#) section 7302.

[26 U.S. Code § 7302. Property used in violation of internal revenue laws](#)

250.

26 U.S. Code Subchapter D - Possessions

26 U.S. Code § 7655. [Cross references](#)

(a) Imposition of tax in possessions

For provisions imposing tax in possessions, [see](#)—

(1) Chapter 2, relating to self-employment tax;

[26 U.S. Code Chapter 2 - TAX ON SELF-EMPLOYMENT INCOME](#)

[§ 1401. Rate of tax](#)

[§ 1402. Definitions](#)

[§ 1403. Miscellaneous provisions](#)

(2) Chapter 21, relating to the tax under the Federal Insurance Contributions Act.

(b) Other provisions

For other provisions relating to possessions of the United States, [see](#)—

(1) Section 931, relating to income tax on residents of Guam, American Samoa, or the Northern Mariana Islands;

[26 U.S. Code § 931 - Income from sources within Guam, American Samoa, or the Northern Mariana Islands](#)

(2) Section 933, relating to income tax on residents of Puerto Rico.

[26 U.S. Code § 933 - Income from sources within Puerto Rico](#)

251.

26 U.S. Code § 7653. Shipments from the United States

(d) [Cross reference](#)

For the disposition of the proceeds of all taxes collected under the internal revenue laws of the United States on articles produced in Guam and transported into the United States or its possessions, or consumed in Guam, [see](#) the Act of August 1, 1950 (48 U.S.C. 1421h).

[48 U.S. Code § 1421h - Duties, taxes, and fees; proceeds collected to constitute fund for benefit of Guam; prerequisites, amount, etc., remitted prior to commencement of next fiscal year](#)

252.

26 U.S. Code § 7702B. Treatment of qualified long-term care insurance

(5) [Cross reference](#)

For coordination of the requirements of this subsection with State requirements, [see](#) section 4980C(f).

[26 U.S. Code § 4980C - Requirements for issuers of qualified long-term care insurance contracts](#)

253.

26 U.S. Code § 7702B. Treatment of qualified long-term care insurance

(5) [Cross reference](#)

For coordination of the requirements of this subsection with State requirements, [see](#) section 4980C(f).

[26 U.S. Code § 4980. Tax on reversion of qualified plan assets to employer \(C\) DEFINITIONS AND SPECIAL RULES \(F\) NO CREDIT OR DEDUCTION ALLOWED](#)

254.

26 U.S. Code § 8022. Duties

(4) [Cross reference](#)

For duties of the Joint Committee relating to refunds of income and estate taxes, [see](#) section 6405.

[26 U.S. Code § 6405. Reports of refunds and credits](#)

255.

26 U.S. Code § 9504. Sport Fish Restoration and Boating Trust Fund

(e) [Cross reference](#)

For provision transferring motorboat fuels taxes to Sport Fish Restoration and Boating Trust Fund, [see](#) section 9503(c)(3).

[26 U.S. Code § 9503. Highway Trust Fund\(c\) EXPENDITURES FROM HIGHWAY TRUST FUND \(3\) TRANSFERS FROM THE TRUST FUND FOR MOTORBOAT FUEL TAXES](#)

Impact of Overbreadth within Cross-References

First Amendment challenge asserting the impact of overbreadth within Cross-References on their readability in [THE CODE] that sweeps too far and prohibits expression that should be protected, in addition to Cross-References that is too vague as to contemplate conduct is criminal, or provide adequate standards to enforcement agencies, factfinders, and reviewing courts thereby incomprehensible.

The Impact of Cross-References on the Readability of the U.S. Internal Revenue Code

This activity identified 27 sections. The analysis was then extended to 229 other sections that referred to one or more of the 27 sections. The resulting graph is shown in Figure 2. Again, only the external cross references are depicted in the graph.

Figure

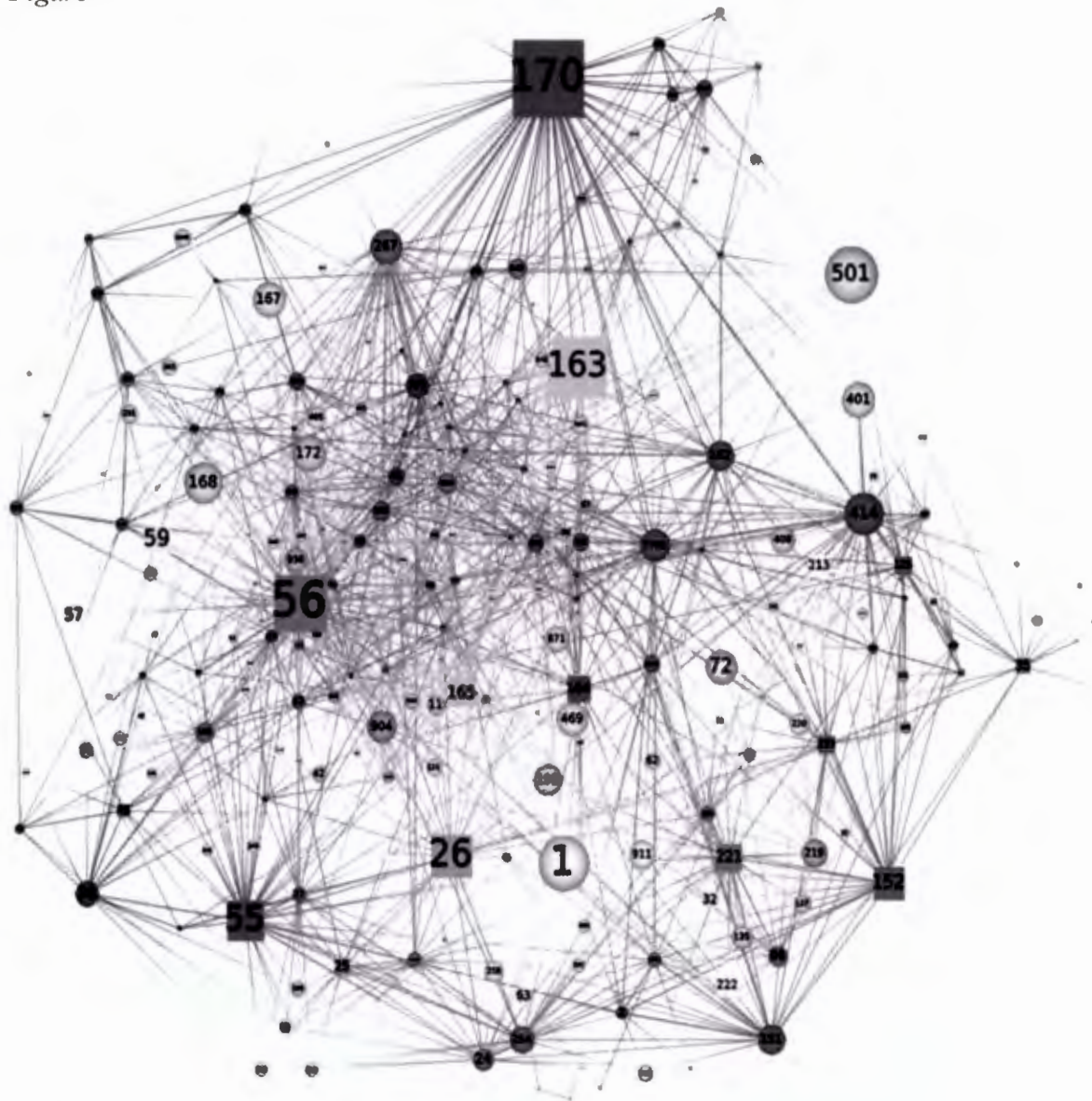


Figure 2. The initial 27 sections are depicted as squares, and the additional 229 sections as circles. There is a total of 1,858 incoming and outgoing cross-references between the 256 sections. The total number of cross-references is conservative, since multiple references between two sections were counted as one intersection reference, and all intra-section references were ignored. (Luttman et al., 2015, p. 28). Shadings are the grey scale renditions of the color figure as published.

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