

APPENDIX II

452 - SUBTITLE A - INCOME TAXES

448 - Chapter 1 - Normal Taxes and Surtaxes

89 - Subchapter A - Determination of Tax Liability

24 - Part I - Tax on individuals

1 - Sec. 1. Tax imposed

- (a) Married individuals filing joint returns and surviving spouses

1 (1) every married individual (as defined in section 7703) who makes a single return jointly with his spouse u

1 (2) every surviving spouse (as defined in section 2(a)), a tax determined in accordance with the following ta

1 (c) Unmarried individuals filing (other than surviving spouses and heads of households)

2 (d) Married individuals filing separate returns

- (f) Phaseout of marriage penalty in 15-percent bracket; adjustments in tax tables so that inflation will not raul

+ (6) Rounding

- (g) Certain unearned income of minor children taxed as if parent's income

+ (5) Special rules for determining parent to whom subsection applies

1 - Sec. 2. Definitions and special rules

- (a) Definition of surviving spouse

+ (1) In general

+ (2) Limitations

1 (3) Special rule where deceased spouse was in missing status

- (b) Definition of head of household

+ (1) In general

+ (2) Determination of status

2 (c) Certain married individuals living apart

59 - Part IV - Credits against tax

33 - Subpart A - Nonrefundable personal credits

1 - Sec. 21. Expenses for household and dependent care services necessary for gainful employment

- (b) Definitions of qualifying individual and employment-related expenses

+ (1) Qualifying individual

- (d) Earned income limitation

+ (1) In general

+ (2) Special rule for spouse who is a student or incapable of caring for himself

- (e) Special rules

1 (1) Maintaining household

2 (2) Married couples must file joint return

1 (3) Marital status

+ (4) Certain married individuals living apart

+ (5) Payments to related individuals

- Sec. 22. Credit for the elderly and the permanently and totally disabled

- (c) Section 22 amount

+ (2) Initial amount

+ (3) Reduction

- (d) Adjusted gross income limitation

1 (3) \$5,000 in the case of a married individual filing a separate return.

- (e) Definitions and special rules

2 (1) Married couple must file joint return

- Sec. 23. Adoption expenses

- (d) Definitions

+ (1) Qualified adoption expenses

- (f) Filing requirements

1 (1) Married couples must file joint returns

- Sec. 24. Child tax credit

- (b) Limitations

+ (2) Threshold amount

- Sec. 25A. Hope and lifetime learning credit

- (f) Definitions

+ (1) Qualified tuition and related expenses

- (g) Special rules
- 2 (8) No credit for married individuals filing separate returns
- Sec. 25B. Elective deferrals and IRA contributions by certain individuals
- (d) Qualified retirement savings contributions
 - + (2) Reduction for certain distributions
- 20 - Subpart C -- Refundable credits
- 1 - Sec. 32. Earned income
 - (b) Percentages and amounts
 - + (2) Amounts
 - (c) Definitions and special rules
 - + (1) Eligible individual
 - + (3) Qualifying child
 - + (3) Qualifying child
 - 2 (d) Married individuals
 - (f) Coordination with certain means-tested programs
 - 1 (5) the Food Stamp Act of 1977.
- 1 - Sec. 35. Health insurance costs of eligible individuals
 - (b) Eligible coverage month
 - 1 (2) Joint returns
 - (d) Qualifying family member
 - + (1) In general
 - (e) Qualified health insurance
 - + (1) In general
 - (f) Other specified coverage
 - + (1) Subsidized coverage
 - (g) Special rules
 - + (5) Both spouses eligible individuals
 - + (6) Marital status; certain married individuals living apart
- 6 - Subpart D -- Business related credits
- Sec. 38. General business credit
 - (c) Limitation based on amount of tax
 - + (5) Special rules
- Sec. 42. Low-income housing credit
 - (f) Definitions and special rules
 - + (3) Low-income unit
 - (j) Recapture of credit
 - + (5) Certain partnerships treated as the taxpayer
- Sec. 45A. Indian employment credit
 - (c) Qualified employee
 - + (1) In general
- 6 - Part VI -- Minimum tax for tax preferences
- Sec. 55. Alternative minimum tax imposed
 - (b) Tentative minimum tax
 - + (1) Amount of tentative tax
 - (d) Exemption amount
 - + (1) Exemption amount for taxpayers other than corporations
- 161 - Subchapter B -- Computation of Taxable Income
- 21 - Part I -- Definition of gross income, adjusted gross income, taxable income, etc.
- Sec. 62. Adjusted gross income defined
 - (b) Qualified performing artist
 - + (3) Special rules for married couples
- 1 - Sec. 63. Taxable income defined
 - (c) Standard deduction
 - + (2) Basic standard deduction
 - + (8) Certain individuals, etc., not eligible for standard deduction
 - (e) Election to itemize

- + (3) Change of election
- (f) Aged or blind additional amounts
 - + (1) Additional amounts for the aged
 - + (2) Additional amount for blind
- 1 (3) Higher amount for certain unmarried individuals
- Sec. 66. Treatment of community income
 - (a) Treatment of community income where spouses live apart
 - 1 (1) 2 individuals are married to each other at any time during a calendar year:
 - 2 (b) Secretary may disregard community property laws where spouse not notified of community income
 - (c) Spouse relieved of liability in certain other cases
 - 1 (2) such individual does not include in gross income for such taxable year an item of community income pro
 - 1 (4) taking into account all facts and circumstances, it is inequitable to include such item of community income
- Sec. 68. Overall limitation on itemized deductions
 - (b) Applicable amount
 - 1 (1) In general
- 28 - Part II -- Items specifically included in gross income
 - 1 - Sec. 71. Alimony and separate maintenance payments
 - (b) Alimony or separate maintenance payments defined
 - + (1) In general
 - + (2) Divorce or separation instrument
 - (c) Payments to support children
 - 1 (1) In general
 - + (2) Treatment of certain reductions related to contingencies involving child
 - 2 (d) Spouse
 - (f) Recomputation where excess front-loading of alimony payments
 - + (1) In general
 - + (3) Excess payments for 1st post-separation year
 - + (4) Excess payments for 2nd post-separation year
 - + (5) Exceptions
 - 1 (6) Post-separation years
 - Sec. 72. Annuities; certain proceeds of endowment and life insurance contracts
 - (m) Special rules applicable to employee annuities and distributions under employee plans
 - 1 (10) Determination of investment in the contract in the case of qualified domestic relations orders
 - (s) Required distributions where holder dies before entire interest is distributed
 - 2 (3) Special rule where surviving spouse beneficiary
 - (t) 10-percent additional tax on early distributions from qualified retirement plans
 - (2) Subsection not to apply to certain distributions
 - + (7) Qualified higher education expenses
 - (8) Qualified first-time homebuyer distributions
 - Sec. 86. Social security and tier 1 railroad retirement benefits
 - (c) Base amount and adjusted base amount
 - + (1) Base amount
- 39 - Part III -- Items specifically excluded from gross income
 - Sec. 101. Certain death benefits
 - (h) Survivor benefits attributable to service by a public safety officer who is killed in the line of duty
 - (1) In general
 - Sec. 105. Amounts received under accident and health plans
 - 1 (b) Amounts expended for medical care
 - (c) Payments unrelated to absence from work
 - 1 (1) constitute payment for the permanent loss or loss of use of a member or function of the body, or the per
 - Sec. 106. Contributions by employer to accident and health plans
 - (b) Contributions to Archer MSAs
 - 1 (4) Employer MSA contribution required to be shown on return
 - Sec. 108. Income from discharge of indebtedness
 - (e) General rules for discharge of indebtedness (including discharges not in title 11 cases or insolvency)
 - + (4) Acquisition of indebtedness by person related to debtor

- Sec. 119. Meals or lodging furnished for the convenience of the employer
- 2 (a) Meals and lodging furnished to employee, his spouse, and his dependents pursuant to employment
- (d) Lodging furnished by certain educational institutions to employees
- + (3) Qualified campus lodging
- Sec. 120. Amounts received under qualified group legal services plans
- (a) Exclusion by employee for contributions and legal services provided by employer
- 1 (1) amounts contributed by an employer on behalf of an employee, his spouse, or his dependents under a c
- 2 (2) the value of legal services provided, or amounts paid for legal services, under a qualified group legal ser
- 1 - Sec. 121. Exclusion of gain from sale of principal residence
- (b) Limitations
- + (2) Special rules for joint returns
- (d) Special rules
- 1 (1) Joint returns
- 2 (2) Property of deceased spouse
- + (3) Property owned by spouse or former spouse
- + (9) Members of uniformed services and Foreign Service
- Sec. 125. Cafeteria plans
- (e) Highly compensated participant and individual defined
- + (1) Highly compensated participant
- Sec. 129. Dependent care assistance programs
- (a) Exclusion
- + (2) Limitation of exclusion
- (b) Earned income limitation
- + (1) In general
- 1 (2) Special rule for certain spouses
- (c) Payments to related individuals
- 1 (1) with respect to whom, for such taxable year, a deduction is allowable under section 151(c) (relating to pr
- Sec. 132. Certain fringe benefits
- (h) Certain individuals treated as employees for purposes of subsections (a)(1) and (2)
- + (1) Retired and disabled employees and surviving spouse of employee treated as employee
- + (2) Spouses and dependent children
- (m) Qualified retirement planning services
- 1 (1) In general
- Sec. 135. Income from United States savings bonds used to pay higher education tuition and fees
- (c) Definitions
- + (2) Qualified higher education expenses
- (d) Special rules
- 2 (3) No exclusion for married individuals filing separate returns
- Sec. 138. Medicare Advantage MSA
- 1 (d) Special rules for treatment of account after death of account holder
- 1 - Part IV -- Tax exemption requirements for State and local bonds
- 1 - Subpart A -- Private activity bonds
- Sec. 147. Other requirements applicable to certain private activity bonds
- (c) Limitation on use for land acquisition
- + (2) Exception for first-time farmers
- 20 - Part V -- Deductions for personal exemptions
- Sec. 151. Allowance of deductions for personal exemptions
- 2 (b) Taxpayer and spouse
- (c) Additional exemption for dependents
- 2 (2) Exemption denied in case of certain married dependents
- + (6) Treatment of missing children
- (d) Exception amount
- + (3) Phaseout
- 1 - Sec. 152. Dependent defined
- (a) General definition
- 1 (9) An individual (other than an individual who at any time during the taxable year was the spouse, determin

- (b) Rules relating to general definition
- 1 (4) A payment to a wife which is includible in the gross income of the wife under section 71 or 682 shall not
- (e) Support test in case of child of divorced parents, etc.
- 2 (5) Special rule for support received from new spouse of parent
- (b) EXCEPTIONS
- 2 (2) MARRIED DEPENDENTS
- (d) QUALIFYING RELATIVE
- + (2) RELATIONSHIP
- + (5) SPECIAL RULES FOR SUPPORT
- (f) OTHER DEFINITIONS AND RULES
- + (6) TREATMENT OF MISSING CHILDREN
- Sec. 153. Cross references
- 1 (1) For definitions of "husband" and "wife", as used in section 152(b)(4), see section 7701(a)(17).
- 16 - Part VI -- Itemized deductions for individuals and corporations
- Sec. 162. Trade or business expenses
- (l) Special rules for health insurance costs of self-employed individuals
- + (1) Allowance of deduction
- + (2) Limitations
- Sec. 163. Interest
- (d) Limitation on investment interest
- + (6) Phase-in of disallowance
- (h) Disallowance of deduction for personal interest
- + (3) Qualified residence interest
- + (5)(4) Other definitions and special rules
- Sec. 165. Losses
- (h) Treatment of casualty gains and losses
- + (4) Special rules
- (l) Treatment of certain losses in insolvent financial institutions
- + (2) Qualified individual defined
- + (5) Election to treat as ordinary loss
- Sec. 170. Charitable, etc., contributions and gifts
- (b) Percentage limitations
- + (1) Individuals
- (f) Disallowance of deduction in certain cases and special rules
- + (10) Split-dollar life insurance, annuity, and endowment contracts
- Sec. 179. Election to expense certain depreciable business assets
- (b) Limitations
- 2 (4) Married individuals filing separately
- (c) Definitions and special rules
- (2) Purchase defined
- Sec. 194. Treatment of reforestation expenditures
- (b) TREATMENT AS EXPENSES
- + (1) ELECTION TO TREAT CERTAIN REFORESTATION EXPENDITURES AS EXPENSES.
- 47 - Part VII -- Additional itemized deductions for individuals
- Sec. 213. Medical, dental, etc., expenses
- 1 (a) Allowance of deduction
- (d) Definitions
- 1 (7) Subject to the limitations of paragraph (6), premiums paid during the taxable year by a taxpayer before t
- 1 (8) The determination of whether an individual is married at any time during the taxable year shall be made
- + (11) Certain payments to relatives treated as not paid for medical care
- Sec. 217. Moving expenses
- (g) Rules for members of the Armed Forces of the United States
- 1 (2) any moving and storage expenses which are furnished in kind (or for which reimbursement or an allowance
- + (3) if moving and storage expenses are furnished in kind (or if reimbursement or an allowance for such exp
- (i) Allowance of deductions in case of retirees or decedents who were working abroad
- + (3) Qualified survivor moving expenses

- 1 - Sec. 219. Retirement savings
 - (c) Special rules for certain married individuals
 - + (1) In general
 - + (2) Individuals to whom paragraph (1) applies
 - (f) Other definitions and special rules
 - 1 (2) Married individuals
 - (g) Limitation on deduction for active participants in certain pension plans
 - 1 (1) In general
 - + (3) Adjusted gross income; applicable dollar amount
 - + (4) Special rule for married individuals filing separately and living apart
 - 1 (7) Special rule for spouses who are not active participants
- 1 - Sec. 220. Archer MSAs
 - (b) Limitations
 - 2 (3) Special rule for married individuals
 - + (5) Coordination with exclusion for employer contributions
 - (c) Definitions
 - + (1) Eligible individual
 - (d) Archer MSA
 - + (2) Qualified medical expenses
 - (f) Tax treatment of distributions
 - 1 (7) Transfer of account incident to divorce
 - + (8) Treatment after death of account holder
 - (j) Determination of whether numerical limits are exceeded
 - + (4) Reporting by MSA trustees
- Sec. 221. Interest on education loans
 - (d) Definitions
 - + (1) Qualified education loan
 - (e) Special rules
 - 2 (2) Married couples must file joint return
- Sec. 222. Qualified tuition and related expenses
 - (d) Definitions and special rules
 - 2 (4) No deduction for married individuals filing separate returns
- Sec. 223. Health Savings Accounts
 - (b) Limitations
 - 2 (5) Special rule for married individuals
 - (d) Health savings account
 - + (2) Qualified medical expenses
 - (f) Tax treatment of distributions
 - 1 (7) Transfer of account incident to divorce
 - + (8) Treatment after death of account beneficiary
- 9 - Part IX -- Items not deductible
 - Sec. 263A. Capitalization and inclusion in inventory costs of certain expenses
 - (e) Definitions and special rules for purposes of subsection (d)
 - + (2) Effects of election on depreciation
 - Sec. 264. Certain amounts paid in connection with insurance contracts
 - (f) Pro rata allocation of interest expense to policy cash values
 - + (4) Exception for certain policies and contracts
 - Sec. 267. Losses, expenses, and interest with respect to transactions between related taxpayers
 - (c) Constructive ownership of stock
 - 1 (4) The family of an individual shall include only his brothers and sisters (whether by the whole or half blood)
 - Sec. 274. Disallowance of certain entertainment, etc., expenses
 - (b) Gifts
 - + (2) Special rules
 - (m) Additional limitations on travel expenses
 - + (3) Travel expenses of spouse, dependent, or others
- 2 - Subchapter C -- Corporate Distributions and Adjustments

- 2 - Part I -- Distributions by corporations
 - 1 - Subpart A -- Effects on recipients
 - Sec. 303. Distributions in redemption of stock to pay death taxes
 - (b) Limitations on application of subsection (a)
 - + (2) Relationship of stock to decedent's estate
 - 1 - Subpart C -- Definitions; constructive ownership of stock
 - Sec. 318. Constructive ownership of stock
 - (a) General rule
 - + (1) Members of family
- 63 - Subchapter D -- Deferred Compensation, etc.
- 62 - Part I -- Pension, profit-sharing, stock bonus plans, etc.
 - 37 - Subpart A -- General rule
 - 1 - Sec. 401. Qualified pension, profit-sharing, and stock bonus plans
 - (a) Requirements for qualification
 - + (8) Required distributions
 - + (11) Requirement of joint and survivor annuity and preretirement survivor annuity
 - + (13) Assignment and alienation
 - (h) Medical, etc., benefits for retired employees and their spouses and dependents
 - 1 (6) in the case of an employee who is a key employee, a separate account is established and maintained for
 - Sec. 402. Taxability of beneficiary of employees' trust
 - (c) Rules applicable to rollovers from exempt trusts
 - 2 (9) Rollover where spouse receives distribution after death of employee
 - (e) Other rules applicable to exempt trusts
 - + (1) Alternate payees
 - + (4) Net unrealized appreciation
 - Sec. 408. Individual retirement accounts
 - (c) Accounts established by employers and certain associations of employees
 - 1 (2) There is a separate accounting for the interest of each employee or member (or spouse of an employee)
 - (d) Tax treatment of distributions
 - + (3) Rollover contribution
 - 1 (6) Transfer of account incident to divorce
 - Sec. 408A. Roth IRA's
 - (c) Treatment of contributions
 - + (3) Limits based on modified adjusted gross income
 - (d) Distribution rules
 - + (2) Qualified distribution
 - + (3) Rollovers from an IRA other than a Roth IRA
 - Sec. 409. Qualifications for tax credit employee stock ownership plans
 - (c) Distribution and payment requirements
 - + (1) Distribution requirement
 - (p) PROHIBITED ALLOCATIONS OF SECURITIES IN AN S CORPORATION
 - + (4) DISQUALIFIED PERSON
 - Sec. 409A. Inclusion in gross income of deferred compensation under nonqualified deferred compensation plan
 - (a) Rules relating to constructive receipt
 - + (2) Distributions
- 25 - Subpart B -- Special rules
 - Sec. 414. Definitions and special rules
 - (p) Qualified domestic relations order defined
 - + (1) In general
 - + (4) Exception for certain payments made after earliest retirement age
 - + (5) Treatment of former spouse as surviving spouse for purposes of determining survivor benefits
 - 1 (8) Alternate payee defined
 - Sec. 415. Limitations on benefits and contributions under qualified plans
 - (l) Treatment of certain medical benefits
 - + (2) Individual medical benefit account
 - 1 - Sec. 417. Definitions and special rules for purposes of minimum survivor annuity requirements

- (a) Election to waive qualified joint and survivor annuity or qualified preretirement survivor annuity
 - + (2) Spouse must consent to election
 - + (3) Plan to provide written explanations
 - + (4) Requirement of spousal consent for using plan assets as security for loans
- (b) Definition of qualified joint and survivor annuity
 - 1 (1) for the life of the participant with a survivor annuity for the life of the spouse which is not less than 50 per
- (c) Definition of qualified preretirement survivor annuity
 - + (1) In general
 - 1 (2) Special rule for defined contribution plans
- (d) Survivor annuities need not be provided if participant and spouse married less than 1 year
 - 1 (1) In general
 - + (2) Treatment of certain marriages within 1 year of annuity starting date for purposes of qualified joint and s
- (e) Restrictions on cash-outs
 - 1 (1) Plan may require distribution if present value not in excess of dollar limit
 - + (2) Plan may distribute benefit in excess of dollar limit only with consent
 - (f) Other definitions and special rules
 - 1 (6) Requirements for certain spousal consents
- 1 - Part I -- Certain stock options
 - Sec. 424. Definitions and special rules
 - (d) Attribution of stock ownership
 - 1 (1) the individual with respect to whom such limitation is being determined shall be considered as owning th
- 15 - Subchapter E -- Accounting Periods and Methods of Accounting
 - 15 - Part II -- Methods of accounting
 - 1 - Subpart A -- Methods of accounting in general
 - Sec. 447. Method of accounting for corporations engaged in farming
 - (e) Members of the same family
 - 1 (1) the members of the same family are an individual, such individual's brothers and sisters, the brothers or
 - 2 - Subpart B -- Taxable year for which items of gross income included
 - Sec. 453. Installment method
 - (h) Use of installment method by shareholders in certain liquidations
 - + (1) Receipt of obligations not treated as receipt of payment
 - (i) Dealer dispositions
 - + (2) Exceptions
 - 12 - Subpart C -- Taxable year for which deductions taken
 - Sec. 464. Limitations on deductions for certain farming [expenses]
 - (c) Farming syndicate defined
 - + (2) Holdings attributable to active management
 - 1 - Sec. 469. Passive activity losses and credits limited
 - (c) Passive activity defined
 - + (7) Special rules for taxpayers in real property business
 - (h) Material participation defined
 - 2 (5) Participation by spouse
 - (i) \$25,000 offset for rental real estate activities
 - + (4) Special rule for estates
 - + (5) Married individuals filing separately
 - + (6) Active participation
- 5 - Subchapter F -- Exempt Organizations
 - 1 - Part I -- General rule
 - Sec. 501. Exemption from tax on corporations, certain trusts, etc.
 - (c) List of exempt organizations
 - + (26) Any membership organization if --
 - 1 - Part II -- Private foundations
 - Sec. 507. Termination of private foundation status
 - (d) Aggregate tax benefit
 - + (2) Substantial contributor
 - 3 - Part VII -- Higher Education Savings Entities

- Sec. 529. Qualified tuition programs
 - (e) Other definitions and special rules
 - + (2) Member of family
- Sec. 530. Coverdell education savings accounts
 - (c) Tax treatment of distributions
 - 1 (7) Special rules for death and divorce
- 3 - Subchapter G -- Corporations Used to Avoid Income Tax on Shareholders
 - 1 - Part II -- Personal holding companies
 - Sec. 544. Rules for determining stock ownership
 - (a) Constructive ownership
 - 1 (2) Family and partnership ownership
 - 2 - Part III -- Foreign personal holding companies
 - Sec. 554. Stock ownership [Repealed]
 - (a) Constructive ownership
 - 1 (2) Family and partnership ownership
 - (c) Special rules for application of subsection (a)(2)
 - 1 (1) stock owned by a nonresident alien individual (other than a foreign trust or foreign estate) shall not be c
- 2 - Subchapter I -- Natural Resources
 - 2 - Part I -- Deductions
 - Sec. 613A. Limitations on percentage depletion in case of oil and gas wells
 - (c) Exemption for independent producers and royalty owners
 - + (8) Businesses under common control; members of the same family
- 19 - Subchapter J -- Estates, Trusts, Beneficiaries, and Decedents
 - 19 - Part I -- Estates, trusts, and beneficiaries
 - 1 - Subpart A -- General rules for taxation of estates and trusts
 - Sec. 643. Definitions applicable to subparts A, B, C, and D
 - (f) Treatment of multiple trusts
 - 1 (2) a principal purpose of such trusts is the avoidance of the tax imposed by this chapter.
 - 13 - Subpart E -- Grantors and others treated as substantial owners
 - Sec. 672. Definitions and rules
 - (c) Related or subordinate party
 - 1 (1) the grantor's spouse if living with the grantor;
 - (e) Grantor treated as holding any power or interest of grantor's spouse
 - + (1) In general
 - 1 (2) Marital status
 - (f) Subpart not to result in foreign ownership
 - + (2) Exceptions
 - Sec. 674. Power to control beneficial enjoyment
 - (c) Exception for certain powers of independent trustees
 - 1 (2) to pay out corpus to or for a beneficiary or beneficiaries or to or for a class of beneficiaries (whether or n
 - 1 (d) Power to allocate income if limited by a standard
 - Sec. 675. Administrative powers
 - 1 (3) Borrowing of the trust funds
 - Sec. 677. Income for benefit of grantor
 - (a) General rule
 - 1 (1) distributed to the grantor or the grantor's spouse;
 - 1 (2) held or accumulated for future distribution to the grantor or the grantor's spouse; or
 - 1 (3) applied to the payment of premiums on policies of insurance on the life of the grantor or the grantor's sp
 - 1 (b) Obligations of support
 - 5 - Subpart F -- Miscellaneous
 - Sec. 682. Income of an estate or trust in case of divorce, etc.
 - 2 (a) Inclusion in gross income of wife
 - 2 (b) Wife considered a beneficiary
 - 1 (c) Cross reference
 - 1 - Subchapter K -- Partners and Partnerships
 - 1 - Part I -- Determination of tax liability

- Sec. 704. Partner's distributive share
 - (e) Family partnerships
 - 1 (3) Purchase of interest by member of family
 - 14 - Subchapter N -- Tax Based on Income from Sources Within or Without the United States
 - 5 - Part II -- Nonresident aliens and foreign corporations
 - 5 - Subpart A -- Nonresident alien individuals
 - Sec. 871. Tax on nonresident alien individuals
 - (l) Cross references
 - 1 (6) For election to treat married nonresident alien individual as resident of United States in certain cases, see
 - Sec. 877. Expatriation to avoid tax
 - (g) PHYSICAL PRESENCE
 - + (2) EXCEPTION
 - Sec. 879. Tax treatment of certain community income in the case of nonresident alien individuals
 - (a) General rule
 - 1 (1) Earned income (within the meaning of section 911(d)(2)), other than trade or business income and a partner's
 - 1 (3) Community income not described in paragraph (1) or (2) which is derived from the separate property (as
 - 9 - Part III -- Income from sources without the United States
 - 7 - Subpart B -- Earned income of citizens or residents of United States
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 - (b) Foreign earned income
 - + (2) Limitation on foreign earned income
 - (c) Housing cost amount
 - + (2) Housing expenses
 - (d) Definitions and special rules
 - + (8) Limitation on income earned in restricted country
 - + (9) Regulations
 - 2 - Subpart D -- Possessions of the United States
 - Sec. 932. Coordination of United States and Virgin Islands income taxes
 - 1 (d) Special rule for joint returns
 - Sec. 935. Coordination of United States and Guam individual income taxes
 - (b) Filing requirement
 - 1 (3) Special rule for joint returns
 - 33 - Subchapter O -- Gain or Loss on Disposition of Property
 - 25 - Part II -- Basis rules of general application
 - Sec. 1014. Basis of property acquired from a decedent
 - (b) Property acquired from the decedent
 - 1 (6) In the case of decedents dying after December 31, 1947, property which represents the surviving spouse
 - 1 (7) In the case of decedents dying after October 21, 1942, and on or before December 31, 1947, such part
 - (e) Appreciated property acquired by decedent by gift within 1 year of death
 - + (1) In general
 - + (2) Definitions
 - Sec. 1015. Basis of property acquired by gifts and transfers in trust
 - (d) Increased basis for gift tax paid
 - 2 (3) Gifts treated as made one-half by each spouse
 - 1 - Sec. 1022. Treatment of property acquired from a decedent dying after December 31, 2009 [Effective 01/01/10]
 - (c) ADDITIONAL BASIS INCREASE FOR PROPERTY ACQUIRED BY SURVIVING SPOUSE. --
 - + (4) OUTRIGHT TRANSFER PROPERTY. --
 - + (5) QUALIFIED TERMINABLE INTEREST PROPERTY.
 - (d) DEFINITIONS AND SPECIAL RULES FOR APPLICATION OF SUBSECTIONS (b) AND (c). --
 - + (1) PROPERTY TO WHICH SUBSECTIONS (b) AND (c) APPLY. --
- 7 - Part III -- Common nontaxable exchanges
 - Sec. 1041. Transfers of property between spouses or incident to divorce
 - (a) General rule
 - 1 (1) a spouse, or
 - 1 (2) a former spouse, but only if the transfer is incident to the divorce.
 - 2 (d) Special rule where spouse is nonresident alien

- Sec. 1043. Sale of property to comply with conflict-of-interest requirements
 - (h) Definitions
 - + (1) Eligible person
- Sec. 1044. Rollover of publicly traded securities gain into specialized small business investment companies
 - (b) Limitations
 - + (3) Special rules for married individuals
- 1 - Part VII -- Wash sales; straddles
 - Sec. 1092. Straddles
 - (d) Definitions and special rules
 - + (4) Positions held by related persons, etc.
- 10 - Subchapter P -- Capital Gains and Losses
 - 2 - Part I -- Treatment of capital gains
 - Sec. 1202. Partial exclusion for gain from certain small business stock
 - (b) Per-issuer limitation on taxpayer's eligible gain
 - + (3) Treatment of married individuals
 - 1 - Part II -- Treatment of capital losses
 - Sec. 1211. Limitation on capital losses
 - (b) Other taxpayers
 - 1 (1) \$3,000 (\$1,500 in the case of a married individual filing a separate return), or
- 5 - Part IV -- Special rules for determining capital gains and losses
 - Sec. 1233. Gains and losses from short sales
 - (e) Rules for application of section
 - + (2) For purposes of subsections (b) and (d)--
 - Sec. 1235. Sale or exchange of patents
 - (d) Related persons
 - 1 (2) paragraph (4) of section 267(c) shall be treated as providing that the family of an individual shall include
 - Sec. 1239. Gain from sale of depreciable property between certain related taxpayers
 - (b) Related persons
 - 1 (2) a taxpayer and any trust in which such taxpayer (or his spouse) is a beneficiary, unless such beneficiary
 - Sec. 1244. Losses on small business stock
 - (b) Maximum amount for any taxable year
 - 1 (2) \$100,000, in the case of a husband and wife filing a joint return for such year under section 6013.
 - Sec. 1256. Section 1256 contracts marked to market
 - (e) Mark to market not to apply to hedging transactions
 - + (3) Special rule for syndicates
- 2 - Part V -- Special rules for bonds and other debt instruments
 - 2 - Subpart A -- Original Issue Discount
 - Sec. 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 cost
 - + (2) Exceptions
- 1 - Subchapter Q -- Readjustment of Tax Between Years and Special Limitations
 - 1 - Part II -- Mitigation of effect of limitations and other provisions
 - Sec. 1313. Definitions
 - (c) Related taxpayer
 - 1 (1) husband and wife,
- 2 - Subchapter S -- Tax Treatment of S Corporations and Their Shareholders
 - 2 - Part I -- In general
 - Sec. 1361. S corporation defined
 - (c) Special rules for applying subsection (b)
 - + (1) MEMBERS OF FAMILY TREATED AS 1 SHAREHOLDER
- 3 - Subchapter V -- Title 11 Cases
 - Sec. 1398. Rules relating to individuals' title 11 cases
 - (c) Computation and payment of tax; basic standard deduction
 - 1 (3) Basic standard deduction
 - (d) Taxable year of debtors
 - + (2) Election to terminate debtor's year when case commences

- 5 - Subchapter W -- District of Columbia Enterprise Zone
 - Sec. 1400C. First-time homebuyer credit for District of Columbia
 - (c) First-time homebuyer
 - 1 (f) In general
 - (e) Special rules
 - + (1) Allocation of dollar limitation
 - + (2) Purchase
 - 2 - Chapter 2 -- Tax on Self-employment Income
 - Sec. 1402. Definitions
 - (a) Net earnings from self-employment
 - (5) If--
 - 2 - Chapter 6 -- Consolidated Returns
 - 2 - Subchapter S -- Related Rules
 - 2 - Part II -- Certain controlled corporations
 - Sec. 1563. Definitions and special rules
 - (e) Constructive ownership
 - 2 (5) Spouse
- 165 - SJB TITLE B -- ESTATE AND GIFT TAXES
- 97 - Chapter 11 -- Estate Tax
- 94 - Subchapter A -- Estates of Citizens or Residents
 - 6 - Part I -- Tax imposed
 - Sec. 2001. Imposition and rate of tax
 - (d) Adjustment for gift tax paid by spouse
 - 1 (1) the decedent was the donor of any gift one-half of which was considered under section 2513 as made by
 - 1 (2) the amount of such gift is includible in the gross estate of the decedent,
 - (e) Coordination of sections 2513 and 2035
 - 1 (1) the decedent's spouse was the donor of any gift one-half of which was considered under section 2513 as
 - 2 (2) the amount of such gift is includible in the gross estate of the decedent's spouse by reason of section 21
 - 3 - Part II -- Credits against tax
 - Sec. 2012. Credit for gift tax
 - 2 (c) Where gift considered made one-half by spouse
 - Sec. 2013. Credit for tax on prior transfers
 - (d) Valuation of property transferred
 - 1 (3) if the decedent was the spouse of the transferor at the time of the transferor's death, the net value of the
 - 16 - Part III -- Gross estate
 - Sec. 2032. Alternate valuation
 - (b) Special rules
 - 1 (2) for the purpose of the marital deduction under section 2056, any interest in property passing to the survi
 - Sec. 2032A. Valuation of certain farm, etc., real property
 - (b) Qualified real property
 - + (5) Special rules for surviving spouses
 - (c) Tax treatment of dispositions and failures to use for qualified use
 - + (7) Special rules
 - (e) Definitions; special rules
 - + (2) Member of family
 - 1 (10) Community property
 - 1 - Sec. 2034. Dower or curtesy interests
 - Sec. 2035. Adjustments for certain gifts made within 3 years of decedent's death
 - 1 (b) Inclusion of gift tax on gifts made during 3 years before decedent's death
 - Sec. 2040. Joint interests
 - 1 (a) General rule
 - (b) Certain joint interests of husband and wife
 - 1 (1) Interests of spouse excluded from gross estate
 - + (2) Qualified joint interest defined
- 69 - Part IV -- Taxable estate
 - 4 - Sec. 2056. Bequests, etc., to surviving spouse

- 1 (a) Allowance of marital deduction
- (b) Limitation in the case of life estate or other terminable interest
 - + (1) General rule
 - 1 (2) Interest in unidentified assets
 - + (3) Interest of spouse conditional on survival for limited period
 - + (4) Valuation of interest passing to surviving spouse
 - + (5) Life estate with power of appointment in surviving spouse
 - + (6) Life insurance or annuity payments with power of appointment in surviving spouse
 - + (7) Election with respect to life estate for surviving spouse
 - + (8) Special rule for charitable remainder trusts
 - (c) Definition
 - 1 (3) such interest is the dower or curtesy interest (or statutory interest in lieu thereof) of such person as survi:
 - 1 (7) such interest consists of proceeds of insurance on the life of the decedent receivable by such person.
 - (d) Disallowance of marital deduction where surviving spouse not United States citizen
 - 1 (1) In general
 - + (2) Marital deduction allowed for certain transfers in trust
 - + (3) Allowance of credit to certain spouses
 - + (4) Special rule where resident spouse becomes citizen
- 1 - Sec. 2056A. Qualified domestic trust
 - (b) Tax treatment of trust
 - + (1) Imposition of estate tax
 - + (3) Certain lifetime distributions exempt from tax
 - 1 (4) Tax where trust ceases to qualify
 - + (5) Due date
 - + (10) Certain benefits allowed
 - + (12) Special rule where spouse becomes citizen
 - 1 (15) No tax on certain distributions
 - Sec. 2057. Family-owned business interests
 - (b) Estates to which section applies
 - + (3) Includible gifts of interest
 - (c) Adjusted gross estate
 - + (2) increased by the excess of—
 - (d) Adjusted value of the qualified family-owned business interests
 - + (2) the sum of—
- 3 - Subchapter C -- Miscellaneous
 - 1 Sec. 2206. Liability of life insurance beneficiaries
 - 1 Sec. 2207. Liability of recipient of property over which decedent had power of appointment
 - Sec. 2210. Termination [Effective 01/01/10]
 - 1 (b) CERTAIN DISTRIBUTIONS FROM QUALIFIED DOMESTIC TRUSTS.--
- 40 - Chapter 12 -- Gift Tax
- 10 - Subchapter B -- Transfers
 - Sec. 2511. Transfers in general
 - 1 (c) TREATMENT OF CERTAIN TRANSFERS IN TRUST.
 - Sec. 2513. Gift by husband or wife to third party
 - (a) Considered as made one-half by each
 - 1 (1) In general
 - 1 (2) Consent of both spouses
 - (b) Manner and time of signifying consent
 - + (2) Time
 - 1 (d) Joint and several liability for tax
 - Sec. 2516. Certain property settlements
 - 1 (1) to either spouse in settlement of his or her marital or property rights, or
 - Sec. 2518. Disclaimers
 - (b) Qualified disclaimer defined
 - + (4) as a result of such refusal, the interest passes without any direction on the part of the person making the
- 30 - Subchapter C -- Deductions

- 3 - Sec. 2523. Gift to spouse
 - 1 (a) Allowance of deduction
 - (b) Life estate or other terminable interest
 - 1 (1) if the donor retains in himself, or transfers or has transferred (for less than an adequate and full consideration)
 - 2 (2) if the donor immediately after the transfer to the donee spouse has a power to appoint an interest in such property
 - 1 (c) Interest in unidentified assets
 - 1 (d) Joint interests
 - (e) Life estate with power of appointment in donee spouse
 - 1 (1) the interest, or such portion, so transferred shall, for purposes of subsection (a) be considered as transferred
 - 2 (2) no part of the interest, or such portion, so transferred shall, for purposes of subsection (b)(1), be considered as transferred
 - (f) Election with respect to life estate for donee spouse
 - + (1) In general
 - + (2) Qualified terminable interest property
 - + (5) Treatment of interest retained by donor spouse
 - + (6) Treatment of joint and survivor annuities
 - (g) Special rule for charitable remainder trusts
 - 1 (1) In general
 - (i) Disallowance of marital deduction where spouse not citizen
 - 1 (2) section 2503(b) shall be applied with respect to gifts which are made by the donor to such spouse and v
 - 15 - Chapter 13 -- Tax on Certain Generation-skipping Transfers
 - 1 - Subchapter D -- GST Exemption
 - Sec. 2632. Special rules for allocation of GST exemption
 - (d) Retroactive allocations
 - + (1) In general
 - 3 - Subchapter E -- Applicable Rate; Inclusion Ratio
 - Sec. 2642. Inclusion ratio
 - (b) Valuation rules, etc.
 - 1 (4) QUIT trusts
 - (f) Special rules for certain inter vivos transfers
 - 2 (4) Treatment of spouse
 - 11 - Subchapter F -- Other Definitions and Special Rules
 - Sec. 2651. Generation assignment
 - (b) Lineal descendants
 - 1 (2) On spouse's side
 - (c) Marital relationship
 - 1 (1) Marriage to transferor
 - 1 (2) Marriage to other lineal descendants
 - (e) Special rule for persons with a deceased parent
 - + (1) In general
 - 1 (2) Limited application of subsection to collateral heirs
 - Sec. 2652. Other definitions
 - (a) Transferor
 - 2 (2) Gift-splitting by married couples
 - + (3) Special election for qualified terminable interest property
- 16 - Chapter 14 -- Special Valuation Rules
 - 1 - Sec. 2701. Special valuation rules in case of transfers of certain interests in corporations or partnerships
 - (b) Applicable retained interests
 - + (2) Control
 - (d) Transfer tax treatment of cumulative but unpaid distributions
 - + (3) Taxable events
 - + (4) Special rules for applicable family members
 - (e) Other definitions and rules
 - + (1) Member of the family
 - + (2) Applicable family member
 - Sec. 2704. Treatment of certain lapsing rights and restrictions
 - (c) Definitions and special rules

- 1 (2) Member of the family
- 21 - SUBTITLE C -- EMPLOYMENT TAXES
 - 3 - Chapter 21 -- Federal Insurance Contributions Act
 - 3 - Subchapter C -- General Provisions
 - Sec. 3121. Definitions
 - (a) Wages
 - 1 (17) any contribution, payment, or service provided by an employer which may be excluded from the gross i
 - (b) Employment
 - + (3)(A) service performed by a child under the age of 18 in the employ of his father or mother;
 - 1 - Chapter 22 -- Railroad Retirement Tax Act
 - 1 - Subchapter D -- General Provisions
 - Sec. 3231. Definitions
 - (e) Compensation
 - 1 (7) The term "compensation" shall not include any contribution, payment, or service provided by an employe
 - 3 - Chapter 23 -- Federal Unemployment Tax Act
 - Sec. 3306. Definitions
 - (b) Wages
 - 1 (12) any contribution, payment, or service, provided by an employe; which may be excluded from the gross
 - (c) Employment
 - 1 (5) service performed by an individual in the employ of his son, daughter, or spouse, and service performed
 - + (10)(A) service performed in any calendar quarter in the employ of any organization exempt from income ta
 - 8 - Chapter 24 -- Collection of Income Tax at Source on Wages
 - Sec. 3402. Income tax collected at source
 - (f) Withholding exemptions
 - + (1) In general
 - (i) Determination and disclosure of marital status
 - 1 (1) Determination of status by employer
 - 1 (2) Disclosure of status by employee
 - + (3) Determination of marital status
 - Sec. 3405. Special rules for pensions, annuities, and certain other deferred income
 - (a) Periodic payments
 - 1 (4) Amount withheld where no withholding exemption certificate in effect
 - 6 - Chapter 25 -- General Provisions Relating to Employment Taxes
 - Sec. 3507. Advance payment of earned income credit
 - (b) Earned income eligibility certificate
 - 2 (4) states whether or not the employee's spouse has an earned income eligibility certificate in effect.
 - (c) Earned income advance amount
 - + (2) Advance amount tables
 - (e) Furnishing and taking effect of certificates
 - + (3) Change of status
- 12 - SUBTITLE D -- MISCELLANEOUS EXCISE TAXES
 - 1 - Chapter 40 -- General Provisions Relating to Occupational Taxes
 - Sec. 4905. Liability in case of death or change of location
 - 1 (a) Requirements
 - 2 - Chapter 42 -- Private Foundations & Certain Other Tax-exempt Organizations
 - 1 - Subchapter A -- Private Foundations
 - Sec. 4946. Definitions and special rules
 - 1 (d) Members of family
 - 1 - Subchapter B -- Black Lung Benefit Trusts
 - Sec. 4951. Taxes on self-dealing
 - (e) Definitions
 - + (4) Disqualified person
 - 9 - Chapter 43 -- Qualified Pension, etc., Plans
 - Sec. 4975. Tax on prohibited transactions
 - (e) Definitions
 - 1 (6) Member of family

- + (3) Allocation of items giving rise to the deficiency
- 1 (5) Child's liability
- (c) Petition for review by Tax Court
- 1 (4) Notice to other spouse
- 1 Sec. 6017. Self-employment tax returns
- 5 - Part III -- Informational Returns
- 1 - Subpart A -- Information concerning persons subject to special provisions
- Sec. 6039C. Returns with respect to foreign persons holding direct investments in United States real property or
- (c) Definitions and special rules
- + (3) Attribution of ownership
- 2 - Subpart B -- Information concerning transactions with other persons
- Sec. 6045. Returns of brokers
- (e) Return required in the case of real estate transactions
- + (5) Exception for sales or exchanges of certain principal residences
- Sec. 6046. Returns as to organization or reorganization of foreign corporations and as to acquisitions of their stock
- 1 (c) Ownership of stock
- 2 - Subpart C -- Information regarding wages paid employees
- Sec. 6051. Receipts for employees
- (a) Requirement
- 1 (1) the amount contributed to any Archer MSA (as defined in section 220(d) of such employee or such employer
- 1 (12) the amount contributed to any health savings account (as defined in section 223(d)) of such employee
- 1 - Part VIII -- Designation of income tax payments to Presidential Election Campaign Fund
- Sec. 6098. Designation by individuals
- 1 (a) In general
- 11 - Subchapter B -- Miscellaneous Provisions
- 1 - Sec. 6103. Confidentiality and disclosure of returns and return information
- (c) Disclosure to persons having material interest
- (1) In general
- 1 (8) Disclosure of collection activities with respect to joint return
- (l) Disclosure of returns and return information for purposes other than tax administration
- + (10) Disclosure of certain information to agencies requesting a reduction under subsection (c), (d), or (e) or
- + (12) Disclosure of certain taxpayer identity information for verification of employment status of medicare beneficiary
- + (19) Disclosure of return information for purposes of providing transitional assistance under Medicare Discontinuation
- 5 - Chapter 62 -- Time and Place for Paying Tax
- 1 - Subchapter A -- Place and Due Date for Paying Tax
- Sec. 6159. Agreements for payment of tax liability in installments
- (c) Secretary required to enter into installment agreements in certain cases
- 1 (2) the taxpayer (and, if such liability relates to a joint return, the taxpayer's spouse) has not, during any of the
- 4 - Subchapter B -- Extension of Time for Payment
- Sec. 6166. Extension of time for payment of estate tax where estate consists largely of interest in closely held business
- (b) Definitions and special rules
- + (2) Rules for applying paragraph (1)
- 1 (c) Special rule for interests in 2 or more closely held businesses
- 11 Chapter 63 -- Assessment
- 1 - Subchapter B -- Deficiency Procedures in the Case of Income, Estate, Gift, and Certain Excise Tax
- Sec. 6212. Notice of deficiency
- (b) Address for notice of deficiency
- 1 (2) Joint income tax return
- 10 - Subchapter C -- Tax Treatment of Partnership Items
- Sec. 6230. Additional administrative provisions
- (a) Coordination with deficiency proceedings
- + (3) Special rule in case of assertion by partner's spouse of innocent spouse relief
- (c) Claims arising out of erroneous computations, etc.
- + (5) Rules for seeking innocent spouse relief
- Sec. 6231. Definitions and special rules
- (a) Definitions

- + (1) Partnership
- 2 (12) Husband and wife
- 2 - Chapter 64 -- Collection
 - 1 - Subchapter C -- Lien for Taxes
 - 1 - Part II -- Liens
 - Sec. 6324. Special liens for estate and gift taxes
 - (a) Liens for estate tax
 - 1 (2) Liability of transferees and others
 - 1 - Subchapter D -- Seizure of Property for Collection of Taxes
 - 1 - Part II -- Levy
 - Sec. 6334. Properly exempt from levy
 - (d) Exempt amount of wages, salary, or other income
 - + (2) Exempt amount
- 2 - Chapter 66 -- Limitations
 - 1 - Subchapter A -- Limitations on Assessment and Collection
 - Sec. 6504. Cross references
 - 1 (2) Change of treatment with respect to itemized deductions where taxpayer and his spouse make separate
 - 1 - Subchapter B -- Limitations on Credit and Refund
 - Sec. 6511. Limitations on credit or refund
 - (h) Running of periods of limitation suspended while taxpayer is unable to manage financial affairs due to dist
 - + (2) Financially disabled
- 2 Chapter 68 -- Additions to the Tax, Additional Amounts, and Assessable Penalties
 - 2 - Subchapter A -- Additions to the Tax, Additional Amounts
 - 1 - Part I -- General provisions
 - Sec. 6654. Failure by individual to pay estimated income tax
 - (d) Amount of required installments
 - + (1) Amount
 - 1 - Part II -- Accuracy-related and fraud penalties
 - Sec. 6663. Imposition of fraud penalty
 - 1 (c) Special rule for joint returns
- 15 - Chapter 76 -- Judicial Proceedings
 - 2 - Subchapter B -- Proceedings by Taxpayers and Third Parties
 - Sec. 7428. Declaratory judgments relating to status and classification of organizations under section 501(c)(3).
 - (c) Validation of certain contributions made during pendency of proceedings
 - + (2) Limitation
 - Sec. 7430. Awarding of costs and certain fees
 - (c) Multiple actions
 - 1 (2) a case or cases involving a return or returns of the same taxpayer (including joint returns of married indi
- 13 - Subchapter C -- The Tax Court
 - 13 - Part I -- Organization and jurisdiction
 - 1 - Sec. 7448. Annuities to surviving spouses and dependent children of judges
 - (a) Definitions
 - 1 (6) The term "surviving spouse" means a surviving spouse of an individual, who either (A) shall have been r
 - 1 (d) Deposits in survivors annuity fund
 - 1 (g) Termination
 - (h) Entitlement to annuity
 - 1 (1) if such judge is survived by a surviving spouse but not by a dependent child, there shall be paid to such
 - 1 (2) if such judge is survived by a surviving spouse and a dependent child or children, there shall be paid to
 - + (3) if such judge leaves no surviving spouse but leaves a surviving dependent child or children, there shall t
 - (j) Payments in certain cases
 - + (1) In any case in which--
 - 1 (m) Computation of annuities
 - 1 (n) Includible service
 - 1 (o) Simultaneous entitlement
 - 1 (q) Transitional provision
- 4 - Chapter 77 -- Miscellaneous Provisions

- Sec. 7508. Time for performing certain acts postponed by reason of service in combat zone or contingency operation
- 2 (c) Application to spouse
- (f) Treatment of individuals performing Desert Shield services
- 1 (1) In general
- (g) Qualified hospitalization
- 1 (2) any hospitalization inside the United States, except that not more than 5 years of hospitalization may be
- 9 - Chapter 70 -- Definitions
- Sec. 7701. Definitions
- (a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent
- 2 (17) Husband and wife
- 1 (38) Joint return
- Sec. 7703. Determination of marital status
- (a) General rule
- 1 (1) the determination of whether an individual is married shall be made as of the close of his taxable year; a
- 1 (2) an individual legally separated from his spouse under a decree of divorce or of separate maintenance is
- (b) Certain married individuals living apart
- 1 (1) an individual who is married (within the meaning of subsection (a)) and who files a separate return main
- 2 (3) during the last 6 months of the taxable year, such individual's spouse is not a member of such household
- 10 - Chapter 80 -- General Rules
- 10 - Subchapter C -- Provisions Effecting More Than one Subtitle
- Sec. 7871. Indian tribal governments treated as States for certain purposes
- (c) Additional requirements for tax-exempt bonds
- + (3) Exception for certain private activity bonds
- Sec. 7872. Treatment of loans with below-market interest rates
- (f) Other definitions and special rules
- 2 (7) Husband and wife treated as 1 person
- (g) Exception for certain loans to qualified continuing care facilities
- 1 (1) In general
- 1 (2) \$90,000 limit
- + (3) Continuing care contract
- Sec. 7873. Income derived by Indians from exercise of fishing rights
- (b) Definitions
- + (3) Qualified Indian entity
- 2 - SUBTITLE H -- FINANCING OF PRESIDENTIAL ELECTION CAMPAIGNS
- 1 - Chapter 95 -- Presidential Election Campaign Fund
- Sec. 9004. Entitlement of eligible candidates to payments
- 1 (e) Definition of immediate family
- 1 - Chapter 96 -- Presidential Primary Matching Payment Account
- Sec. 9035. Qualified campaign expense limitations
- 1 (b) Definition of immediate family
- 1 - SUBTITLE K -- GROUP HEALTH PLAN REQUIREMENTS
- 1 - Chapter 100 -- Group Health Plan Requirements
- 1 - Subchapter A -- Requirements Relating to Portability, Access, and Renewability
- Sec. 9801. Increased portability through limitation on preexisting condition exclusions
- (f) Special enrollment periods
- + (2) For dependent beneficiaries