

TABLE OF CONTENTS

	Page
Sections Affected by the 117th Congress, Second Session	vii
 TITLE 26. INTERNAL REVENUE CODE	
SUBTITLE A. Income Taxes	
Chapter 1. Normal Taxes and Surtaxes, §§ 1 to 1400Z-2.....	1
Chapter 2. Tax on Self-Employment Income, §§ 1401 to 1440.....	1625
Chapter 2A. Unearned Income Medicare Contribution, § 1411.....	1631
Chapter 3. Withholding of Tax on Nonresident Aliens and Foreign Corporations, §§ 1441 to 1470	1632
Chapter 4. Taxes to Enforce Reporting on Certain Foreign Accounts, §§ 1471 to 1490	1640
Chapter 5. Repealed §§ 1491 to 1500	1645
Chapter 6. Consolidated Returns, §§ 1501 to 2000	1645
SUBTITLE B. Estate and Gift Taxes	
Chapter 11. Estate Tax, §§ 2001 to 2500	1654
Chapter 12. Gift Tax, §§ 2501 to 2600	1693
Chapter 13. Tax on Generation-Skipping Transfers, §§ 2601 to 2700	1703
Chapter 14. Special Valuation Rules, §§ 2701 to 2704.....	1714
Chapter 15. Gifts and Bequests From Expatriates, § 2801	1719
SUBTITLE C. Employment Taxes and Collection of Income Tax	
Chapter 21. Federal Insurance Contributions Act, §§ 3101 to 3134.....	1719
Chapter 22. Railroad Retirement Tax Act, §§ 3201 to 3241.....	1749
Chapter 23. Federal Unemployment Tax Act, §§ 3301 to 3320.....	1756
Chapter 23A. Railroad Unemployment Repayment Tax, §§ 3321 to 3400.....	1777
Chapter 24. Collection of Income Tax at Source, §§ 3401 to 3500	1778
Chapter 25. General Provisions Relating to Employment Taxes and Collection of Income Taxes at Source, §§ 3501 to 4000.....	1794
SUBTITLE D. Miscellaneous Excise Taxes	
Chapter 31. Retail Excise Taxes, §§ 4001 to 4060	1800
Chapter 32. Manufacturers Excise Taxes, §§ 4061 to 4230	1808
Chapter 33. Facilities and Services, §§ 4231 to 4370.....	1829
Chapter 34. Taxes on Certain Insurance Policies, §§ 4371 to 4400.....	1838
Chapter 35. Taxes on Wagering, §§ 4401 to 4450.....	1841
Chapter 36. Certain Other Excise Taxes, §§ 4461 to 4500	1844
Chapter 37. Repurchase of Corporate Stock, §§ 4501 to 4610	1850
Chapter 38. Environmental Taxes, §§ 4611 to 4700	1851
Chapter 39. Registration-Required Obligations, §§ 4701 to 4900	1861
Chapter 40. General Provisions Relating to Occupational Taxes, §§ 4901 to 4910	1861
Chapter 41. Public Charities, §§ 4911 to 4939.....	1863
Chapter 42. Private Foundations and Certain Other Tax-Exempt Organizations, §§ 4940 to 4968.....	1865
Chapter 43. Qualified Pension, Etc., Plans, §§ 4971 to 4980I	1895
Chapter 44. Qualified Investment Entities, §§ 4981 to 4984.....	1942
Chapter 45. Provisions Relating to Expatriated Entities, §§ 4985 to 4998.....	1945
Chapter 46. Golden Parachute Payments, § 4999	1946
Chapter 47. Certain Group Health Plans, § 5000.....	1947
Chapter 48. Maintenance of Minimum Essential Coverage, § 5000A	1947
Chapter 49. Cosmetic Services, § 5000B.....	1951
Chapter 50. Foreign Procurement, § 5000C.....	1951
SUBTITLE E. Alcohol, Tobacco, and Certain Other Excise Taxes	
Chapter 51. Distilled Spirits, Wines, and Beer, §§ 5001 to 5700	1953

	Page
Chapter 52. Tobacco Products and Cigarette Papers and Tubes, §§ 5701 to 5800	2023
Chapter 53. Machine Guns, Destructive Devices, and Certain Other Firearms, §§ 5801 to 5880	2036
Chapter 54. Greenmail, § 5881.....	2042
Chapter 55. Structured Settlement Factoring Transactions, § 5891.....	2043
SUBTITLE F. Procedure and Administration	
Chapter 61. Information and Returns, §§ 6001 to 6117.....	2044
Chapter 62. Time and Place for Paying Tax, §§ 6151 to 6200	2163
Chapter 63. Assessment, §§ 6201 to 6300	2174
Chapter 64. Collection, §§ 6301 to 6400	2197
Chapter 65. Abatements, Credits, and Refunds, §§ 6401 to 6500.....	2227
Chapter 66. Limitations, §§ 6501 to 6600	2270
Chapter 67. Interest, §§ 6601 to 6631.....	2285
Chapter 68. Additions to the Tax, Additional Amounts, and Assessable Penalties, §§ 6651 to 6800	2291
Chapter 69. General Provisions Relating to Stamps, §§ 6801 to 6850	2343
Chapter 70. Jeopardy, Receivership, Etc., §§ 6851 to 6900.....	2345
Chapter 71. Transferees and Fiduciaries, §§ 6901 to 7000	2350
Chapter 72. Licensing and Registration, §§ 7001 to 7100	2352
Chapter 73. Bonds, §§ 7101 to 7120.....	2353
Chapter 74. Closing Agreements and Compromises, §§ 7121 to 7200.....	2354
Chapter 75. Crimes, Other Offenses and Forfeitures, §§ 7201 to 7400	2356
Chapter 76. Judicial Proceedings, §§ 7401 to 7500	2369
Chapter 77. Miscellaneous Provisions, §§ 7501 to 7530	2410
Chapter 78. Discovery of Liability and Enforcement of Title, §§ 7601 to 7700	2433
Chapter 79. Definitions, §§ 7701 to 7800	2450
Chapter 80. General Rules, §§ 7801 to 8000.....	2474
SUBTITLE G. The Joint Committee on Taxation	
Chapter 91. Organization and Membership of the Joint Committee, §§ 8001 to 8020	2498
Chapter 92. Powers and Duties of the Joint Committee, §§ 8021 to 9000.....	2499
SUBTITLE H. Financing of Presidential Election Campaigns	
Chapter 95. Presidential Election Campaign Fund, §§ 9001 to 9030.....	2500
Chapter 96. Presidential Primary Matching Payment Account, §§ 9031 to 9499	2509
SUBTITLE I. Trust Fund Code, § 9500	
Chapter 98. Trust Fund Code, §§ 9501 to 9602	2514
SUBTITLE J. Coal Industry Health Benefits	
Chapter 99. Coal Industry Health Benefits, §§ 9701 to 9722.....	2529
SUBTITLE K. Group Health Plan Requirements	
Chapter 100. Group Health Plan Requirements, §§ 9801 to 9834	2542
INDEX.....	I-1