

# TABLE OF CONTENTS

Regulations Affected .....	Page vii
<b>TITLE 26. INTERNAL REVENUE</b>	
CHAPTER I. INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY	
SUBCHAPTER A. INCOME TAX	
PART 1. Income Taxes	
Normal Taxes and Surtaxes	
Estates, Trusts, Beneficiaries, and Decedents, § 1.669(b)-2 through 1.692-1.....	1
Partners and Partnerships, §§ 1.701-1 through 1.771-1 .....	166
Insurance Companies, §§ 1.801-1 through 1.848-3.....	430
Regulated Investment Companies and Real Estate Investment Trusts, §§ 1.851-1 through 1.860G-3T .....	568
Tax Based on Income from Sources Within or Without the United States, §§ 1.861-1 through 1.986(c)-1 .....	656