

TITLE 26—INTERNAL REVENUE CODE

Act Aug. 16, 1954, ch. 736, 68A Stat. 3

The following tables have been prepared as aids in comparing provisions of the Internal Revenue Code of 1954 (redesignated the Internal Revenue Code of 1986 by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095) with provisions of the Internal Revenue Code of 1939. No inferences, implications, or presumptions of legislative construction or intent are to be drawn or made by reason of such tables.

Citations to "R.A." refer to the sections of earlier Revenue Acts.

TABLE I

1939 Code section number	1986 Code section number
1	Omitted
2	7806(a)
3, 4	Omitted
11	1
12(a), (b)(1), (2)	Omitted
12(b)(3), (c)	1
12(d)	2
12(e)	Omitted
12(f)	1
12(g), 13(a)	Omitted
13(b)	11
13(c)-(f), 14	Omitted
15(a), (b)	11
15(c)	1551
21	63
22(a)	61
22(b)(1)	101
22(b)(2)(A)	72
22(b)(2)(B)	72, 403
22(b)(2)(C)	72
22(b)(3)-(5)	102-104
22(b)(6)	107
22(b)(7)	894
22(b)(8)	115, 526, 892, 893, 911, 912, 933, 943
22(b)(9), (10)	108
22(b)(11)-(14)	109, 111-113
22(b)(15)	621
22(b)(16), (17)	114, 121
22(c)	471
22(d)(1)-(5)	472
22(d)(6)	1321, 6155(a)
22(e)	301(a)
22(f)	1001
22(g)	861, 862, 863, 864
22(h)	Chapter 1, Subchapter G, Part III
22(i)	Omitted
22(j)	76
22(k)	71
22(l)	691
22(m)	73, 6201(c)
22(n)	62
22(o)	75
23	161, 211
23(a)(1)(A), (B)	162
23(a)(1)(C)	263
23(a)(2)	212
23(b)	163, 265
23(c)(1)	164
23(c)(2)	Omitted
23(c)(3), (d)	164
23(e)-(i)	165
23(j)	1091
23(k)(1)	166, 593
23(k)(2)	165(g)(1), 166(e), 582
23(k)(3)	165(g)(2)
23(k)(4), (5)	166
23(k)(6)	166, 271
23(l)	167
23(m)	611
23(n)	167

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1939 Code section number	1986 Code section number
23(o)	170
23(p)	404
23(q)	170
23(r)	591
23(s)	172
23(t)	168, 169
23(u)	215
23(v)	171
23(w)	691
23(x)	213
23(y)	Omitted
23(z)	216
23(aa)(1)	141
23(aa)(2)	36
23(aa)(3)	144
23(aa)(4)	4, 142
23(aa)(5)-(7)	142-144
23(bb)	173
23(cc)	616
23(dd)	592
23(ee)	1202
23(ff)	615
24(a)	261
24(a)(1)	262
24(a)(2), (3)	263
24(a)(4), (5)	264, 265
24(a)(6)	264
24(a)(7)	266
24(b), (c)	267
24(d)	273
24(e)	1451
24(f)	268
25(a)	35
25(b)(1)	151
25(b)(2)	153
25(b)(3)	152
26	241
26(a)	242
26(b)(1)-(3)	243-245
26(b)	246
26(c)	545, 556
26(d)	535, 545, 601
26(e)	Omitted
26(f)	561, 562, 564
26(g)	565
26(h)	247
26(i)	922
27(a)	561
27(b)	535, 562
27(c)-(i)	562, 564
28	565
31	33
32	32
33	6401
34	Omitted
35	31
41	441, 446
42(a)	451
42(b)-(d)	454
43	461
44	453, 7101
45	482
46	442
47	443, 6011(a)
48	441, 7701
51	6001, 6011(a)
51(a)	6001, 6012(a), 6065(b)
51(b)	6012(b)(1), 6013(a), 6014(b)
51(c)	6012(b)
51(d)	Omitted. See 6064.
51(e)	6065(a)
51(f)	6014(a), (b), 6151(a), (b), 6155(a)
51(g)	6012(b), 6013(b), 6653(a), 6659
52	6012(a), (b), 6062
53	6072, 6081, 6091
54(a)-(b)	6001
54(c)-(e)	Omitted
54(f)	6033(a), 6065(b)
55	6103, 7213(a)
56(a)	6151(a)

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1939 Code section number	1986 Code section number
56(b)	6152, 6601(c)(2)
56(c)	6161(a), 6162(a), 6165, 7101
56(d)–(f)	Omitted
56(g)	6313
56(h)	Omitted
56(i)	6151(b)
56(j), 57	Omitted
58	6012(b), 6015, 6064, 6065, 6073(a), (c), 6081(a), 6091(b), 6103, 6161(a)
59(a)–(c)	6153
59(d)	6201(b), 6315, 6601(g)
60	6015(g), 6073(b), (d), (e), 6091(b), 6153(b), (d), (e)
61	Omitted
62	7805
63	6108
64	7701
101(1)–(11), (13)–(19)	501
101(12)	521, 522
101	502
102(a)	531, 532
102(b), (c)	533
102(d), (e)	535, 541
102(f)	536
103	891
104(a)	581
104(b)	11
105	632
106	1347
107(a), (b)	1301, 1302
107(c)	1304(a)
107(d)	1303
107(e)	1304(b)
108	21
109	921
110	594
111	1001
112(a)	1002
112(b)(1)	1031
112(b)(2)	1036
112(b)(3)	354, 355
112(b)(4)	361
112(b)(5)	351
112(b)(6)	332
112(b)(6)(D)	7101
112(b)(7)	333
112(b)(8)	1081
112(b)(9)	373
112(b)(10)	371
112(b)(11)	355
112(c)	351, 356, 371, 1031
112(d)	361, 371
112(e)	351, 356, 361, 371, 1031
112(f)	1033
112(g), (h)	368
112(i)	367
112(j)	Omitted
112(k)	357, 371
112(l)	371
112(m)	1071
112(n)	1034
113(a)	1012
113(a)(1)	1013
113(a)(2)–(4)	1015
113(a)(5)	1014
113(a)(6)	358, 1031
113(a)(7), (8)	362
113(a)(9)	1033
113(a)(10)	1091
113(a)(11), (12)	1051, 1052
113(a)(13)	723, 732
113(a)(14)	1053
113(a)(15)	334
113(a)(16)	1052
113(a)(17)	1082
113(a)(18)	334
113(a)(19)	307
113(a)(20), (21)	373
113(a)(22)	372
113(a)(23)	358
113(b)	1011
113(b)(1), (2)	1016
113(b)(3), (4)	1017, 1018
113(c), (d)	1019, 1020
113(e)	1022
114(a)	167(f)
114(b)(1)	612
114(b)(2)	Omitted
114(b)(3)	613(b)(3)
114(b)(4)	613(b)(4)
115(a)	301, 316
115(b)	301, 316
115(c)	302, 312, 331, 342
115(d), (e)	301
115(f)	305
115(g)(1)	302
115(g)(2)	304
115(g)(3)	303
115(h)	312

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1939 Code section number	1986 Code section number
115(i)	302, 346
115(j)	301
115(k)	Omitted
115(l), (m)	312
116(a)	911
116(b)	Omitted
116(c)	892
116(d), (e)	115
116(f)	943
116(g)	526
116(h)	893
116(i)	121(a)(17)
116(j), (k)	912
116(l)	933
117(a)	1221, 1222
117(b)	1202
117(c)	1201
117(d)	1211
117(e)(1)	1212
117(e)(2)	Omitted
117(f)	1232
117(g)(1), (2)	1233, 1234
117(g)(3)	1238
117(h)	1223
117(i)	582
117(j)	1231
117(k)	631
117(l)	1233
117(m)	341
117(n)	1236
117(o), (p)	1239, 1240
118	1091
119(a), (b)	861
119(c), (d)	862
119(e)	861, 862, 863
119(f)	864
120	170
121	583
122	172
123	77
124	Omitted
124A, 124B	168, 169
125	171
126	691
127(a), (b)	Omitted
127(c)(1)–(5)	1331–1335
127(d)	1336
127(e), (f)	1337
128	1346
129, 130	269, 270
130A	421
131(a)	901
131(b)	904
131(c)	905, 6155(a), 7101
131(d), (e)	905
131(f)	902
131(g)	901(c)
131(h)	903
131(i)	905
141	1501–1505, 6071, 6081(a), 6091(b)(2), 6503(a)(2)
142	6012(a), (b), 6065(a)
143(a)	1451
143(b)	1441
143(c)	1461, 6011(a), 6072(a), 6091(b), 6151(a)
143(d), (e)	1462, 1463
143(f)	1464, 6414
143(g)	1461
143(h)	1443, 6151
144	1442, 6151(a)
145	7201, 7202, 7203, 7343
146	443, 6155(a), 6601(a), 6658, 6851, 7101
147	6041(b), (c), 6071, 6081(a), 6091(a)
148	6042, 6043, 6044, 6065(a), 6071, 6081(a), 6091(a)
149	6045, 6065(a), 6071, 6081(a), 6091(a)
150	6071, 6081(a), 6091(a), 7001(a), 7231
151	Omitted
153(a)	6033(b), 6071, 6081(a), 6091(a)
153(b)	6034, 6071, 6081(b), 6091(a)
153(c)	6104
153(d)	7201, 7203
154	692
161	641
162(a)	642(c)
162(b)	651, 652, 661, 662
162(c)	661
162(d)	643, 663
162(e), (f)	642
162(g)	681
163(a)(1), (2), (b)	642
163(c)	642(a)(1)
164	652, 662
165(a)	401, 501(a)
165(b)–(d)	402
166, 167	676, 677
168	642
169(a)–(c)	584, 6065

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1939 Code section number	1986 Code section number
169(d)(1)–(4), (e)	584
169(f)	6032, 6065(a)
169(g)	584
170	584, 642
171	682
172	642
181, 182	701, 702
183(a), (b)	702, 703
183(c)	702
183(d)	703(a)
184, 186	702
187	6031, 6063, 6065(a)
188	706
189	702, 703
190	Omitted
191	704
201(a)(1)	802
201(a)(2), (3)	807
201(b)	801
201(c)(1)–(7)	803(a)–(g)
201(d)–(f)	803(h)–(j)
201(g), 202(a)	Omitted
202(b)	804(a)
202(c)	806
203	Omitted
203A	805
204(a)(1)	831(a)
204(a)(2)	831(b), 832
204(a)(3)	831(b)
204(b)(1)	832(b)(1)
204(b)(2)	832(a)
204(b)(3)–(7)	832(b)(2)–(6)
204(c)–(e)	832(c)–(e)
204(f)	832(c)(12)
205, 206	841, 842
207(a)(1), (2)	821(a)
207(a)(3), (4)	821(b), (c)
207(a)(5)	822(e)
207(a)(6)	821(d)
207(b)(1)	822(a), (b)
207(b)(2), (3)	823(1), (2)
207(b)(4)	822(a)
207(b)(4)(A)–(F)	822(c)
207(c), (d)	822(d)(1), (2)
207(e)	822(e)
207(f)	822(d)(3)
207(g), 208	Omitted
211, 212	871, 872
213(a)–(c)	873
213(d)	142(b)(1)
214	873
215	874, 6011(a), 6065(b)
216	874
217	6011(a), 6012(a), 6072(c)
218(a)	6151(a)
219	875
220	876
221	877
231(a)	881
231(b), (c)	882(a), (b)
231(d)	883
232(a), (b)	882
233	882, 6065(a)
234	882
235(a)	882, 6011(a), 6072(c)
235(b)	6012(a)
236(a)	6151(a)
236(b)	884(1)
237	884(3)
238	884(4)
251	931, 6011(a)
252	932
261	11
262	941
263	942
265	943
271	6211, 6653(c)(1)
272(a)	6212(a), (b)(2), 6213(a)
272(b)	6155(a), 6215(a)
272(c)	6155(a), 6213(c)
272(d)	6213(d)
272(e)	6214(a)
272(f)	6212(c), 6213(b)(1)
272(g), (h)	6214(b), (c)
272(i)	6152(c), 6601(c)(2)
272(j)	6161(b), 6165, 7101
272(k)	6212(b)
273(a)–(i), (k)	6155, 6861, 6863(a), (b), 7101
273(j)	6404(b)
274	6036, 6155(a), 6161(c), 6503(b), 6871, 6872, 6873
275	6501
276	6501(c), 6502(a)
277	6503(a)
291	6651(a), 6659
292	6155(a), 6601
293	6653(a), (b), 6659
294	6601, 6651(c), 6654(a)
295–298	6601
299	6658

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1939 Code section number	1986 Code section number
311, 312	6901, 6903
313	Omitted
321	6403
322(a)(1)–(3)	6401, 6402
322(a)(4)	31
322(b)(1)–(3)	6511
322(b)(4)	6151(c), 6513(a), 6611(d)
322(b)(5), (6)	6511(d)
322(c)	6512(a)
322(d)	6512(b)
322(e)	6151(c), 6513(b), 6611(d)
322(f)	Omitted
322(g)	6511(d)
331–334	552–555
335, 336(a)–(c)	556
336(d)	557
337	551
338	6035(a)
339	6035(b)
340	7201, 7203
361	851
362	852, 855
371–373	1081–1083
391–393, 394(a)–(c)	Omitted
394(d)	312
394(e), (f), 395, 396	Omitted
400	3
401, 402	4
403	36
404	4
421(a), (b)	501, 511
421(c), (d)	512
422(a)–(e)	512
422(b), 423, 424	513, 514, 515
480, 481	1401, 1402
482	1403, 6017
500–503	541–544
504(a), (b)	545
504(c)	562, 563
504(d)	Omitted
504(e)	545
505(a)–(c)	545
505(d)	Omitted
505(e)	546
506(a)–(h)	547
506(i), (j), 507(a)	Omitted
507(b)	543
508	Omitted
509	531
510	Chapter 1, Subchapter G, Part III
511	6103, 7213(a)
650, 651	1471
722(g)	6105
800	2001, 2101
801, 802	Omitted
810	2001(a), 2011(a), (b)
811	2031(a)
811(a), (b)	2033, 2034
811(c)	2035, 2036, 2037
811(d)(1)	2038(a)(1)
811(d)(2)	2038(a)(2)
811(d)(3)	2038(b)
811(d)(4)	Omitted
811(e)–(g)	2040–2042
811(h)	2044
811(i)	2043(a)
811(j)	2032
811(k), (l)	2031(b), 2035
811(m)	Omitted
812	2051
812(a)	Omitted
812(b)	2043(b), 2053, 2054
812(c)	2013
812(d), (e)	Omitted. See 2055, 2056.
813(a)(1)	Omitted
813(a)(2)	2012
813(b)	2011
813(c)	2014
820	6036, 6091(a)
821(a)	6018, 6065(a)
821(b)	6071, 6075(a), 6081(a)
821(c)	6091(b)
821(d)	6001
821(e)	Omitted
822(a)(1)	6151(a)
822(a)(2)	6161(a)(2), 6165, 6503(d), 7101
822(b)	2002
823	6314(b)
824	Omitted
825	2204
826(a)	7404
826(b)–(d)	2205–2207
827(a)	6324(a)(1), 6325(a)(1)
827(b), (c)	6324(a)(2), (3)
828, 840, 841	Omitted
850	2202
851	Omitted
860	2101
861	2102, 2103, 2106

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1939 Code section number	1986 Code section number
862, 863	2104, 2105
864(a)	6018, 6065(a)
864(b)	6071, 6075(a), 6081(a)
864(c)	6091(b)
865	Omitted
870	6211(a), 6653(c)(1)
871(a)	6212(a), 6213(a)
871(b)	6155(a), 6215(a)
871(c)	6155(a), 6213(c)
871(d), (e)	6213(d), 6214(a)
871(f)	6212(c), 6213(b)
871(g)	6214(c)
871(h)	6161(b)(2), 6165, 6503(d), 7101
871(i)	6155(a), 6653(b), 6659(a)
872(a)	6155(a), 6861(a)
872(b)–(e)	6861(b)–(e)
872(f)	6863(a), (b)(2), 7101
872(g)	6155(a), 6863(b)(1)
872(h)	6863(a), (b)(2)
872(i)	6155(a), 6861(f)
872(j)	6861(g)
873	6404(b)
874(a)	6501(a)
874(b)(1)	6501(c)(1), (3)
874(b)(2)	6502(a)
874(b)(3)	2016, 6071, 6081, 6091, 6155
875	6503(a)(1)
876	Omitted
890	6601(a), (b), (f)(1)
891	6155(a), 6601(a), (d), (f)(1)
892	6601(a), (c)(3)
893	6601(a), (c), (f)
894(a)	6651(a), 6653(a)
894(b)	7201, 7202, 7203, 7207, 7269, 7343
900(a)	6901(a), (b)
900(b), (c)	6901(c), (f)
900(d)	6904, 7421(b)
900(e)	6901(h)
901(a), (b)	6903(a)
901(c)	6903(b)
901(d)	6212(b)
910, 911, 912	6511, 6512(a), (b)
913, 920, 921	Omitted
925	6163(a), 6601(a), (b)
926	6163(a), 7101
927	2015
930(a)	2203
930(b)–(d), 931	Omitted
935	2001, 2052, 2101
936(a)	Omitted
936(b), (c)	2012, 2014
937	6018(a), 7203
938	6103
939	2201
1000(a)	2501
1000(b)	2511(a)
1000(c)	2514
1000(d), (e)	Omitted
1000(f)	2513
1000(g)	Omitted
1001(a), (b)	2502(a), (c)
1001(c)	Omitted
1002	2512(b)
1003	2503
1004(a)(1)–(3)	2521–2523
1004(b), (c)	2522, 2524
1005	2512(a)
1006(a)	6019(a), 6065(a)
1006(b)	6075(b), 6091(b)(1)
1007	6001
1008(a)	2502(d), 6151(a)
1008(b)	6161(a)(1)
1008(c)	Omitted
1008(d)	6313
1008(e)	6314(a)
1009	6324(b), 6325(a)(1)
1010	Omitted
1011	6211(a), 6653(c)(1)
1012(a)	6212(a), 6213(a)
1012(b)	6155(a), 6215(a)
1012(c)	6155(a), 6213(c)
1012(d)	6213(d)
1012(e)	6214(a)
1012(f)	6212(c), 6213(b)
1012(g), (h)	6214(b), (c)
1012(i)	6161(b)(1), 6165, 7101
1012(j)	6212(b)
1013(a)	6155(a), 6861(a)
1013(b)–(e)	6861(b)–(e)
1013(f)	6863(a), (b)(2), 7101
1013(g)	6155(a), 6863(b)(1)
1013(h)	6863(a), (b)(2)
1013(i)	6155(a), 6861(f)
1013(j)	6861(g)
1014	6404(b)
1015(a)	6871
1015(b)	6155(a), 6161(c), 6503(b), 6873(a)
1016	6501, 6502(a)
1017	6503(a)(1)
1018	Omitted

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1939 Code section number	1986 Code section number
1019	6653, 6659(b)
1020	6601(a), (f)(1)
1021	6155(a), 6601(a), (d), (f)(1)
1022	6601(a), (c)(3)
1023	6601(a), (c)(1), (f)(1)
1024(a)	7201, 7203
1024(b)	7201
1025(a)	6901(a), (b)
1025(b)–(d)	6901(c), (e), (f)
1025(e)	6904, 7421(b)
1025(f)	6901(h)
1025(g)	6901(g)
1026(a)	6903(a)
1026(b)	6903
1026(c)	6903(b)
1027(a)	6402(a)
1027(b)	6511(a), (b)
1027(c), (d)	6512(a), (b)
1028	Omitted
1029	7805(a)
1030(a)	2502(b)
1030(b)	2511(b)
1031	6103
1100, 1101	7441, 7442
1102(a)–(g)	7443(a)–(g)
1103(a)–(d)	7444(a)–(d)
1104–1106	7445–7447
1110, 1111	7451, 7453
1112, 1113	7454(a), 7455
1114(a), (b)	7456(a), (c)
1115(a), (b)	7457(a), (b)
1116	7458
1117(a)–(f)	7459(a)–(f)
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1401(c)	6205(a), 6413(a)(1)
1401(d)(1), (2)	Omitted
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1605(e)	6313
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1607(k)	7701(a)(1)
1607(l)–(o)	3306(k)–(n)
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1609	7805(a), (c)
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1611	3308
1621	3401
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1622(c)(1)(B), (2)–(5)	3402(c)
1622(d)	3402(d)
1622(e)	3502(b)
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1631	6651(a)
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1635(d)	6502(a)
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1635(f), (g)	Omitted
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1636(a)(2)	6511(b)(2)
1636(b)	Omitted
1636(c)	6513(c)
1636(d), (e)	Omitted
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2656(g)	7272
2656(h)	7267(d)
2656(i)	7267(c)
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2815(b)(1)(C)	5177(b)(3) (Rev. See 5173(b)(1)(C))
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2837	Omitted
2838	5192(c) (Rev. See 5202(a), (b)), 5612 (Rev. See 5687)
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2842	5611 (Rev. See 5603)
2843	5610 (Rev. See 5603)
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2845	Omitted
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2848	Omitted
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2871	5214(a) (Rev. See 5301(a)), 5641 (Rev. See 5606, 5613, 7301, 7302, 7321–7323)
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2873	5231 (Rev. See 5171(a), 5172, 5173(a), 5178(a)(1)(A), (B), (3)(A), (B)), 5241(a) (Rev. See 5201(a), 5202(a), (c))
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3030(a)(1)	5001(a)(5), (9) (Rev. See 5001(a)(4), (8)), 5041(a), 5041(b), 5042(a)(2), 5362, 5368(b)
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3072	5647 (Rev. See 5273(b)(1), (2), (d), 5601(a)(12), 5607, 5615(6))
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3360(b)	7101, 7652(a)(2), 7803(c)
3360(c)	7652(a)(3)
3361(a)	7653(a)(1)
3361(b), (c)	7653(b), (c)
3400(a), (c)	4071, 4072, 4073
3400(b), 3401	Omitted
3403	4061, 4062, 4063
3403(e)	6416(c)
3404	4141, 4142, 4143, 4151, 4152
3405	4111, 4112, 4113
3406(a)(1)	4161
3406(a)(2)	Omitted
3406(a)(3)	4121
3406(a)(4)	4171, 4172, 4173
3406(a)(5)	Omitted
3406(a)(6)	4191, 4192
3406(a)(7)–(9)	Omitted
3406(a)(10)	4131
3406(b)	4221
3406(c)	Omitted
3407	4181, 4182, 4224, 5831
3408	4201, 4221
3408(b)	6416(d)
3409(a)	4211
3409(b)	Omitted
3412(a)–(f)	4081, 4082, 4083, 4101, 4102, 7101, 7232
3412(g)	6412(b)
3413	4091, 4092, 4093, 7101
3414, 3415, 3416	Omitted
3420	4521, 4531, 4541, 4551
3422	4521
3423	4531, 4532
3424	4551, 4552, 4553
3425	4541, 4542
3430	4601
3431	Omitted
3440	4217
3441	4216
3442	4220, 4224
3443	6416, 6611
3444, 3445, 3446	4218, 4219, 4223
3447	Omitted
3448(a)	6011(a), 6065(a), 6071, 6081(a), 6091(b), 6151(a)
3448(b)	6151(a), 6601(a), (f)(1)
3449, 3450	Omitted
3451	4222
3453	Omitted
3460	4281, 4282, 4283
3461	6011(a), 6065(a), 6071, 6081, 6091(b), 6151(a)
3462	Omitted
3465	4251, 4252, 4253, 4254
3466	4253, 4292
3467	4291, 6011(a), 6065(a), 6071, 6081(a), 6091(b), 6151(a), 6161(a)
3468	Omitted
3469(a), (b), (c)	4261, 4262
3469(d)	4291, 6011(a), 6065(a), 6071, 6091(b), 6151(a)
3469(e)	6081(a), 6161(a)
3469(f)	4262, 4292
3470	6151(a), 6601(a), (f)
3471	6415, 6416(f)
3472–3474	Omitted
3475(a)	4271, 4272
3475(b)	4272, 4292
3475(c)	4271, 4291, 6011(a), 6065(a), 6071, 6091(b), 6151(a)
3475(d)	6081(a), 6161(a)
3475(e)	4273, 7272
3480	4331, 4361
3481	4331, 4332, 4341, 4342, 4343, 4344, 4351–4353
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3491	4501, 6011(a), 6071, 6091(b), 6151(a)

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3494(a)	6418(a)
3494(b)	6511(e)(1)
3495	6601(a), (f)
3496–3498	Omitted
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3506	7240
3507	4502, 7701(a)
3508	4501, 6412(d)
3600	7601(a)
3601(a)(1), (2)	7606(a), (b)
3601(b)	7342
3601(c)	7212(a), (b)
3602	Omitted
3603	6001
3604(a)	6046(a), 6071, 6091(a)
3604(b)	6046(b), (c), 6065(a)
3604(c)	7201, 7203
3611(a)(1)	6011(a), 6065(a), 6081(a), 6091(a), (b)(1), (2)
3611(a)(2)	6020(a), 6065(a)
3611(b)	6071
3611(c)	6065(a), 6071, 6091(a), (b)(1), (2)
3612(a), (c)	6020(b)
3612(d)(1)	6651(a)
3612(d)(2)	6653(b)
3612(e)	Omitted
3612(f)	6201(a)(1)
3613	6021
3614	7602, 7605(a)
3615	7605(a)
3615(a)–(c)	7602
3615(d)	7603
3615(e)	7604(b)
3616(a)	7207
3616(b)	7210
3616(c), 3617	Omitted
3630	6101
3631	7605(b)
3632(a)	7622(a)
3632(a)(1)	7602
3632(b)	7622(b)
3633	7402(b)
3633(a)	7604(a)
3633(b)	Omitted
3634	6081(a)
3640	6201(a)
3641	6203
3642	6204
3643	Omitted
3644	6202
3645, 3646	Omitted
3647	6201(a)
3650	7621
3651(a)(1)	6301
3651(a)(2), (b)	Omitted
3652	6302(a)
3653(a), (b)	7421(a), (b)
3654	Omitted
3655(a)	6303(a), 6659
3655(b)	6601(a), (f)(1), 6659
3656(a)(1)	6311(a)
3656(a)(2)(A), (B)	6311(b)(1), (2)
3656(b)(1)	6311(a)
3656(b)(2)	6311(b)(1)
3657	6312(a)
3658	6313
3659(a)	6314(a)
3659(b)	Omitted
3660	6331(a)
3660(a)	6155(a), 6862
3660(b)	6863(a), 7101
3661	7501
3662, 3663	Omitted
3670	6321
3671	6322
3672	7207
3672(a), (b)	6323(a), (d)
3673(a), (b)	6325(a)(1), (2)
3674(a), (b)	6325(b)(1), (2)
3675	6325(c)
3676	7102
3677	Omitted
3678	7403
3679(a)	7424(a)
3679(b)	Omitted
3679(c), (d)	7424(b), (c)
3680	Omitted
3690	6331(a), (b)
3691	6334
3692	6331(a), (b), 6334(c)
3693	6335(e)(2)(E)
3693(a)–(c)	6335(a), (b), (d)
3693(d)	6335(e)(2)(F)
3694	6342(a)
3695(a)	6335(e)(1), (2)(A)
3695(b)	6335(e)(2), 7505(a)
3695(c)	7505(b)

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3698	Omitted
3700	6331(a), (b)
3701	6335(e)(2)(E)
3701(a)-(c)	6335(a), (b), (d)
3701(d)	6335(e)(1), (2)(A), (B)
3701(e)	6335(e)(1)
3701(f)	6335(e)(2)(D), (F), (3)
3702(a)	6337(a)
3702(b)(1), (2)	6337(b)(1), (2)
3702(c)	6337(c)
3703(a)	6338(c)
3703(b)	6338(a)
3704(a)	6338(c)
3704(b)	6338(b)
3704(c)(1), (2)	6339(b)(1), (2)
3705	Omitted
3706(a), (b)	6340(a)
3706(c)-(e)	Omitted
3706(f)	6340(b)
3707	Omitted
3710(a), (b)	6332(a), (b)
3710(c)	6332(c), 7343
3711	6333
3712	6335(c), 6342(b)
3713, 3714(a)	Omitted
3714(b)	6502(b)
3715	6331(c)
3716	6341
3717	Omitted
3720(a)(1)-(3)	7301(a)-(c)
3720(b)	7321
3720(c)	Omitted
3721, 3722	7322, 7324
3722(a), (b)	7324(1), (2)
3722(c)	7101, 7324(3)
3722(d)	7324(4)
3723(a)-(c)	7323(a)-(c)
3723(d)	Omitted
3724	7101, 7325
3725	6807
3726	7327
3727	Omitted
3740	7401
3742, 3743, 3745	Omitted
3746(a)	7405(a)
3746(b)	6532(b), 7405(b)
3746(c)	Omitted
3746(d)	6602
3747	7406
3748	6531
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3770(a)(1)	6402(a), 6404(a)
3770(a)(2)	6401(a)
3770(a)(3)	6407
3770(a)(4)	6402(a)
3770(a)(5)	6402(a), 6404(a)
3770(b)	7423
3770(b)(1), (2)	7423(1), (2)
3770(c)	6401(c)
3771(a)	6611(a)
3771(b)(1)	6611(b)(1)
3771(b)(2)	6611(b)(2), (e)
3771(c)	6611(c)
3771(d)	Omitted
3771(e)	6611(f)
3771(f), (g)	Omitted
3772(a)(1)	7422(a)
3772(a)(2), (3)	6532(a)(1), (4)
3772(b)	7422(b)
3772(c)	Omitted
3772(d), (e)	7422(c), (d)
3773	Omitted
3774	6514(a)
3774(b)	6532(a)(2)
3775	6514(b)
3777(a)-(c)	6405(a)-(c)
3778	Omitted
3779(a)	6091(a), 6164(a)
3779(b)	6065(a), 6071, 6081(a), 6164(b)
3779(c)-(g)	6164(c)-(g)
3779(h)	6155(a), 6164(h)
3779(i)	6601(a), (e), (f)(1)
3780(a)	6065(a), (b), 6071, 6091(a), 6411(a)
3780(b)	6411(b)
3780(c)	6213(b)(2)
3781	6164(i), 6411(c)
3790	6406, 6611(g)
3791(a)	6071, 6081(a), 6091(a), (b)(1), (2), 7805(a)
3791(b)	7805(b)
3792	7623
3793	7206(3)
3793(a)(2)	7303(8)
3793(b)	7206(2), 7207
3793(b)(2)	7343
3794	6601(a)
3795(a)-(d)	7506(a)-(d)

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3797(a)(13)	Omitted
3797(a)(14)-(20)	1465, 7701(a)(14)-(20)
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3800	7402(a)
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3803	7852(a)
3804(a)	7508(a)
3804(b), (c)	Omitted
3804(d)	7508(b)
3804(e)	Omitted
3804(f)	7508(a)
3805	6072(e)
3806	1481
3808	Omitted
3809(a)	7206(1)
3809(b)	6061, 6064
3809(c)	6065(a)
3810	Omitted
3811	7651
3812	6521
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3900	7802
3901(a)	6801(a), 7805(c)
3901(b)	7803(b)(2)
3905, 3906, 3910, 3911, 3915, 3916	Omitted
3920, 3921	7803(a)
3930(a)	7801(b)
3930(b)	Omitted
3931, 3932	7801(b), (c)
3940-3942	Omitted
3943	7101, 7803(c)
3944, 3950-3955, 3960-3967	Omitted
3970	7808
3971(a), (b)	7809(a), (b)
3971(b)(1)-(3)	7809(b)(1)-(3)
3975-3978	7803(d)
3980, 3991	Omitted
3982	7101, 7402(d), 7803(c)
3983, 3994	Omitted
3995(c)	7402(d)
3996, 3997	Omitted
4000	7803(a)
4001-4003	Omitted
4010	7101, 7803(c)
4011, 4012	Omitted
4013(a)	5241
4013(b)-(d)	Omitted
4014-4022, 4030-4033	Omitted
4040	7803(b)(1)
4041(a)	7803(a)
4041(b)	Omitted
4042	7402(c)
4043-4046	Omitted
4047(a)(1)	7213(b)
4047(b)	7214(b)
4047(c), (d)	Omitted
4047(e)	7214(a)
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76	22(o)
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121	22(b)(17), 116(i)
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165	23(e), (f), (g)(1), (2), (3), (4), (h), (i), (k)(2)
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302	115(c), (g)(1), (i)
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304	115(g)(2)
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312	115(c), (h), (l), (m), 394(d)
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2037	811(c)(1)(C), (c)(2), (3)
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5123	3250(e)(4); 3251(c); 3255(a), (b), (c)
5124	3252(a), (b), (c)
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5703	2001, 2002(b), (c), 2194, 3310(f)(2)
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5722	2019, 2038, 2039(b), 2194
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5762	2130(a), (b), (c); 2151(a), (c); 2155(a), 2156, 2160(a)–(e), (g), (i); 2161(a), (c), (e)–(g); 2162(a)(2), (4), (b); 2170(a)(2), (4), (b); 2171(a), (b)(2); 2172, 2173(a), 2174, 2176(a)(2), (3); 2180(a), (d)–(f)
5763	2155(b), 2160(h), 2161(b), (h), (i)(1), (j)(1), (l)(1), (m)(2); 2170(b), 2171(a), 2175, 2180(b), (g)(1), (h), (i), (k), (l)(1), (2)
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6012(a)	51(a), 52(a), 142(a)(2), (3), (4); 217(b), 235(b)
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6012(b)(4)	142(a)
6012(b)(5)	142(b)
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6013(b)	51(g)(1)–(5)
6014(a)	51(f)(1), (2), (4)
6014(b)	51(b)(1), 51(f)(3)
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6015(b)	58(c)
6015(c)	58(b)
6015(d)	58(b)
6015(e)	58(d)(2)
6015(f)	58(d)(3)
6015(g)	60(b)
6015(h)	58(a)
6016	
6017	482(a)
6018(a)	821(a)(1), 864(a)(1), 937
6018(b)	821(a)(2), 864(a)(2)
6019(a)	1006(a)
6019(b)	
6020(a)	3611(a)(2)
6020(b)	3612(a), (c)
6020(c)	
6021	3613
6031	187
6032	169(f)
6033(a)	54(f)
6033(b)	153(a)
6033(c)	
6034(a)	153(b)
6034(b)	153(b)
6035(a)	338
6035(b)	339
6036	274(a), 820
6037	
6041(a)	147(b)(2)
6041(b)	147(b)(1)
6041(c)	147(c)
6041(d)	
6042	148(a), (b), (c)
6043	148(d), (e)
6044(a)	148(f)
6044(b)	148(f)
6044(c)	148(f)
6045	149
6046(a)	3604(a)
6046(b)	3604(b)
6046(c)	3604(b)
6046(d)	
6051(a)	1403, 1633(a), (b)
6051(b)	1633(a)
6051(c)	1633(b)
6051(d)	1633(b)
6061	3809(b)
6062	52(a)
6063	187
6064	58(g), 3809(b)
6065(a)	142(a), (b), 148(a), (d), (e); 149, 169(f), 187, 233, 821(a), 864(a), 1006(a), 1604(a), 1716(a), 1852(a), 1902(a)(1), 2403(a), 2471, 2555(a), (c); 2701, 3233(a), 3272(a), 3330, 3448(a), 3461, 3467(b), 3469(d), 3475(c), 3604(b), 3611(a), (c), 3779(b), 3780(a), 3809(c)
6065(b)	51(a), 54(f), 58(b), 215(a), 3780(a)

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1986 Code section number	1939 Code section number
6071	141(b), 147(a), 148(a), (b), (c), (e); 149, 150, 153(a), (b), 821(b), 864(b), 874(b)(3), 1253(a), 1420(c), 1530(b), 1604(a), 1716(b), 1852(a), 1902(a)(1), 2403(a), 2451(a), 2471, 2555(b), (c), 2701, 2734(e), 3233(a), 3272(a), 3310(a), (f)(1); 3448(a), 3461, 3467(b), 3469(d), 3475(c), 3491(a), 3604(a), 3611(b), (c); 3779(b), 3780(a), 3791(a)
6072(a)	53(a)(1), 143(c)
6072(b)	53(a)
6072(c)	217(a), 235(a)
6072(d)	
6072(e)	3805
6073(a)	58(d)(1)
6073(b)	60(a)
6073(c)	58(d)(2)
6073(d)	60(b)
6073(e)	60(c)
6074(a)	
6074(b)	
6074(c)	
6075(a)	821(b), 864(b)
6075(b)	1006(b)
6081(a)	53(a)(2), 58(e), 141(b), 147(a), 148(a), (b), (c), (e); 149, 150, 153(a), (b); 821(b), 864(b), 874(b)(3), 1253(a), 1420(c), 1530(b), 1604(b), 1625(c), 1633(c), 1716(b), 2403(a), 2451(a), 2471, 2555(c)(1), 2701, 3233(a), 3272(a), 3310(f)(1), 3448(a), 3461, 3467(b), 3469(e), 3475(d), 3611(a)(1), 3634, 3779(b), 3791(a)
6081(b)	
6081(c)	
6091(a)	147(a), 148(b), (c), (d), 149, 150, 153(a), (b), 820, 874(b)(3), 1253(a), 1420(c), 1530(b), 2555(c)(1), 2734(e), 3233(a), 3604(a), 3611(a)(1), (c); 3779(a), 3780(a), 3791(a)
6091(b)(1)	53(b)(1), 58(d)(2), 60(b), 143(c), 821(c), 864(c), 1006(b), 1604(a), 1716(c), 1852(b), 1902(a)(2), 2403(a), 2451(a), 2471, 2701, 3272(a), 3291(a), 3448(a), 3461, 3467(b), 3469(d), 3475(c), 3491(c), 3611(a)(1), (c); 3791(a)
6091(b)(2)	53(b)(2), 141(b), 143(c), 1604(a), 1716(c), 1852(b), 1902(a)(2), 2403(a), 2451(a), 2471, 2701, 3272(a), 3291(a), 3448(a), 3461, 3467(b), 3469(d), 3475(c), 3491(c), 3611(a)(1), (c); 3791(a)
6091(b)(3)	821(c), 864(c)
6091(b)(4)	
6101	3630
6102	
6103(a)	55(a)
6103(b)	55(b)
6103(c)	55(c)
6103(d)	55(d)
6103(e)	58(h)
6103(f)	55(e)
6104	153(c)
6105	722(g)
6106	1604(c)
6107	3275, 3292
6108	63
6109	
6151(a)	56(a), 143(c), (h); 144, 218(a), 236(a), 822(a)(1), 1008(a), 1253(a), 1530(b), 1715(b), (c); 1853(a), (b); 1902(a)(3), (b); 2403(b), 2451(a), (b); 2472, 2702(a), 3220, 3230, 3271(b), 3272(a), 3448(a), (b); 3461, 3467(b), 3469(b), 3470, 3475(c), 3491(a), (c)
6151(b)	51(f)(2), 56(i)
6151(c)	322(b)(4), (e)
6152(a)(1)	56(b)(2)(A)
6152(a)(1)(A)	56(b)(2)(A)
6152(a)(1)(B)	56(b)(2)(B)
6152(a)(2)	56(b)(1)
6152(a)(3)	1605(c)
6152(b)(1)	56(b)(3)(A), 1605(c)
6152(b)(2)	56(b)(3)(B)
6152(c)	272(i)
6152(d)	56(b)(4)
6153(a)	59(a)
6153(b)	60(a)
6153(c)	59(b)
6153(d)	60(b)
6153(e)	60(c)
6153(f)	59(c)
6154	

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1986 Code section number	1939 Code section number
6155(a)	22(d)(6)(F), 51(f)(2), 131(c), 146(a), 272(b), (c); 273(a), (g), (i); 274(b), 292(a), 871(b), (c), (i); 872(a), (g), (i); 874(b)(3), 891, 1012(b), (c); 1013(a), (g), (i); 1015(b), 1021, 1117(g), 1605(c), 3310(d), 3311, 3660(a), 3779(h)
6155(b)	
6156	
6161(a)(1)	56(c), 58(e), 1008(b), 1605(d), 3467(b), 3469(e), 3475(d)
6161(a)(2)	822(a)(2)
6161(b)(1)	272(j), 1012(i)
6161(b)(2)	871(h)
6161(c)	274(b), 1015(b)
6161(d)	
6162(a)	56(c)(2)
6162(b)	
6163(a)	925, 926
6163(b)	
6164(a)	3779(a)
6164(b)	3779(b)
6164(c)	3779(c)
6164(d)	3779(d)
6164(e)	3779(e)
6164(f)	3779(f)
6164(g)	3779(g)
6164(h)	3779(h)
6164(i)	3781
6165	56(c)(2), 272(j), 822(a)(2), 871(h), 1012(i)
6201(a)	3640, 3647
6201(a)(1)	3612(f)
6201(a)(2)(A)	1809(b)(2), 2351(c)(2), 2651(c)(2), 3311
6201(a)(2)(B)	
6201(a)(3)	
6201(b)	59(d)
6201(c)	22(m)(4)
6201(d)	
6202	3644
6203	3641
6204	3642
6205(a)(1)	1401(c), 1411, 1501(c), 1521
6205(a)(2)	1411
6205(b)	1421, 1502, 1522
6206	
6211(a)	271(a), 870, 1011
6211(b)(1)	271(b)(1)
6211(b)(2)	271(b)(2)
6211(b)(3)	271(b)(3)
6212(a)	272(a), 871(a), 1012(a)
6212(b)(1)	272(k), 1012(j)
6212(b)(2)	272(a)
6212(b)(3)	901(d)
6212(c)(1)	272(f), 871(f), 1012(f)
6212(c)(2)	
6213(a)	272(a), 871(a), 1012(a)
6213(b)(1)	272(f), 871(f), 1012(f)
6213(b)(2)	3780(c)
6213(b)(3)	
6213(c)	272(c), 871(c), 1012(c)
6213(d)	272(d), 871(d), 1012(d)
6213(e)	
6214(a)	272(e), 871(e), 1012(e)
6214(b)	272(g), 1012(g)
6214(c)	272(h), 871(g), 1012(h)
6215(a)	272(b), 871(b), 1012(b)
6215(b)	
6216	
6301	3651(a)(1)
6302(a)	3652
6302(b)	1420(c), 1719, 2550(c), 2708, 3281, 3282
6302(c)	3310(f)(2)
6303(a)	3655(a)
6303(b)	
6304	
6311(a)	3656(a)(1), (b)(1)
6311(b)(1)	3656(a)(2)(A), (b)(2)
6311(b)(2)	3656(a)(2)(B)
6312(a)	3657
6312(b)	
6313	56(g), 1008(d), 1420(d), 1530(d), 1605(e), 3658
6314(a)	1008(e), 3659(a)
6314(b)	823
6314(c)	
6315	59(d)
6316	
6321	3670
6322	3671
6323(a)	3672(a)
6323(a)(1)	3672(a)(1)
6323(a)(2)	3672(a)(2)
6323(a)(3)	3672(a)(3)
6323(b)	
6323(c)	
6323(d)(1)	3672(b)(1)
6323(d)(2)	3672(b)(2)

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1986 Code section number	1939 Code section number
6323(e)	
6324(a)(1)	827(a)
6324(a)(2)	827(b)
6324(a)(3)	827(c)
6324(b)	1009
6324(c)	
6325(a)(1)	827(a), 1009, 3673(a)
6325(a)(2)	3673(b)
6325(b)(1)	3674(a)
6325(b)(2)	3674(b)
6325(c)	3675
6325(d)	
6326	
6331(a)	3310, 3660, 3690, 3692, 3700
6331(b)	3690, 3692, 3700
6331(c)	3715
6331(d)	
6332(a)	3710(a)
6332(b)	3710(b)
6332(c)	3710(c)
6333	3711
6334(a)	3691(a)
6334(b)	3691(b)
6334(c)	3692
6335(a)	3693(a), 3701(a)
6335(b)	3693(b), 3701(b)
6335(c)	3712
6335(d)	3693(c), 3701(c)
6335(e)(1)	3695(a), 3701(d), (e)
6335(e)(2)	3695(b)
6335(e)(2)(A)	3695(a), 3701(d)
6335(e)(2)(B)	3701(d)
6335(e)(2)(C)	
6335(e)(2)(D)	3701(f)
6335(e)(2)(E)	3693, 3701
6335(e)(2)(F)	3693(d), 3701(f)
6335(e)(3)	3701(f)
6336	
6337(a)	3696, 3702
6337(b)(1)	3702(b)(1)
6337(b)(2)	3702(b)(2)
6337(c)	3702(c)
6338(a)	3703(b)
6338(b)	3704(b)
6338(c)	3703(a), 3704(a)
6339(a)(1)	3697(a)(1)
6339(a)(2)	3697(b)
6339(a)(3)	3697(c)
6339(a)(4)	3697(d)
6339(a)(5)	
6339(b)(1)	3704(c)(1)
6339(b)(2)	3704(c)(2)
6340(a)	3706(a), (b)
6340(b)	3706(f)
6341	3716
6342(a)	3694
6342(b)	3712
6343	
6344	
6401(a)	3770(a)(2)
6401(b)	322(a)(2)
6401(c)	3770(c)
6402(a)	1027(a), 3770(a)(1), (4), (5)
6402(b)	322(a)(3)
6403	321
6404(a)	3770(a)(1), (5)
6404(b)	273(j), 873, 1014
6404(c)	
6405(a)	3777(a)
6405(b)	3777(b)
6405(c)	3777(c)
6406	3790
6407	3770(a)(3)
6411(a)	3780(a)
6411(b)	3780(b)
6411(c)	3781
6412(a)	
6412(b)(1)	3412(g)(1)
6412(b)(2)	3412(g)(2)
6412(c)	
6412(d)	3508
6412(e)	
6413(a)(1)	1401(c), 1411, 1501(c), 1521
6413(a)(2)	1411
6413(b)	1421, 1502, 1522
6413(c)(1)	1401(d)(3)
6413(c)(2)	1401(d)(4)
6413(d)	1601(d)
6414	143(f), 1622(f)(1)
6415(a)	1854(a), 3471(a)
6415(b)	1715(d)(1), (2); 1854(b), (c); 3471(b), (c)
6415(c)	1715(d)(2)
6415(d)	1715(d)(1), 1854(c), 3471(c)
6416(a)	1715(d), 2407(b), 3443(a)(3)(B), (b), (d) 2407(a), 3443(a)(2)
6416(b)(1)	3443(a)(3)(A)(i)
6416(b)(2)(A)	3443(a)(3)(A)(ii)
6416(b)(2)(B)	3443(a)(3)(A)(iii)
6416(b)(2)(C)	3443(a)(3)(A)(iii)

TABLE II—CONTINUED

1986 Code section number	1939 Code section number
6416(b)(2)(D)	2452(a)
6416(b)(2)(E)	3443(a)(3)(A)(iv)
6416(b)(2)(F)	3443(a)(3)(A)(v)
6416(b)(2)(G)	3443(a)(3)(A)(vi)
6416(b)(2)(H)	3443(a)(3)(A)(vii)
6416(b)(3)	3443(a)(1)
6416(c)	3403(e)
6416(d)	3408(b)
6416(e)	2705
6416(f)	2703(a), 3471(b)
6417(a)	2473
6417(b)	2474
6418(a)	3494(a)
6418(b)	3493(a)
6419	3286
6420	
6501(a)	275(a), 874(a), 1016(a), 1635(a), 3312(a)
6501(b)(1)	275(f)
6501(b)(2)	1635(e)
6501(b)(3)	
6501(c)(1)	276(a), 874(b)(1), 1016(b)(1), 1635(b), 3312(b)
6501(c)(2)	1635(c), 3312(c)
6501(c)(3)	276(a), 874(b)(1), 1016(b)(1), 1635(b), 3312(b)
6501(c)(4)	276(b)
6501(c)(5)	
6501(d)	275(b)
6501(e)(1)(A)	275(c)
6501(e)(1)(B)	275(d)(1)
6501(e)(2)	
6501(f)	
6501(g)	
6502(a)	276(c), 874(b)(2), 1016(b)(2), 1635(d), 3312(d)
6502(b)	3714(b)
6503(a)(1)	277, 875, 1017
6503(a)(2)	141(h)
6503(b)	274(b), 1015(b)
6503(c)	
6503(d)	822(a)(2), 871(h)
6503(e)	
6504	
6511(a)	322(b)(1), 910, 1027(b)(1), 1636(a)(1), 3313
6511(b)(1)	322(b)(1), 910, 1027(b)(1), 1636(a)(1), 3313
6511(b)(2)	322(b)(2), 910, 1027(b)(2), 1636(a)(2), 3313
6511(c)	322(b)(3)
6511(d)(1)	322(b)(5)
6511(d)(2)(A)	322(b)(6)
6511(d)(2)(B)	322(g)
6511(d)(3)	
6511(e)(1)	3494(b)
6511(e)(2)	3493(b)
6511(f)	
6512(a)	322(c), 911, 1027(c)
6512(b)	322(d), 912, 1027(d)
6513(a)	322(b)(4)
6513(b)	322(e)
6513(c)	1636(c)
6513(d)	
6514(a)	3774
6514(b)	3775
6515	
6521	3812
6531	3748(a)
6532(a)(1)	3772(a)(2)
6532(a)(2)	3774(b)
6532(a)(3)	
6532(a)(4)	3772(a)(3)
6532(b)	3746(a), (b), (c)
6533	
6601(a)	146(f), 292(a), (c), (d); 294(a)(1), (2), (b), (c); 295, 296, 297, 298, 890(a), (b), 891, 892, 893(a)(1), (2); (b)(1), (2), (3), (4); 925, 1020(a), (b), 1021, 1022, 1023(a)(1), (2); (b)(1), (2), (3), (4), (5), 1420(b), 1530(c), 1605(b), 1717, 1853(c), 2403(b), 2451(b), 2475, 2706, 3310(c), 3448(b), 3470, 3495, 3655(b), 3779(i), 3794
6601(b)	890(a), 925
6601(c)(1)	294(a)(2), 296, 893(a)(2), (b)(3); 1023(a)(2), (b)(3)
6601(c)(2)	56(b), 272(i), 1605(c)
6601(c)(3)	297, 892, 1022
6601(c)(4)	3310(a), (b), 3311
6601(d)	292(a), 891, 1021
6601(e)	292(c), 3779(i)
6601(f)(1)	292(a), 294(b), 295, 296, 298, 890(a), (b), 891, 893(a), (b), 1020(a), (b), 1021, 1023(a), (b), 1420(b), 1530(c), 1605(b), 1717, 1853(c), 2403(b), 2451(b), 2475, 2706, 3310(c), (d), 3448(b), 3470, 3495, 3655(b), 3779(i)

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1986 Code section number	1939 Code section number
6601(f)(2)	
6601(f)(3)	
6601(g)	59(d)
6601(h)	
6602	3746(d)
6611(a)	3443(c), 3771(a)
6611(b)(1)	3771(b)(1)
6611(b)(2)	3771(b)(2)
6611(c)	3771(c)
6611(d)	322(b)(4), (e); 1636
6611(e)	3771(b)(2)
6611(f)	3771(e)
6611(g)	3790
6612	
6651(a)	291, 894(a), 1631, 3612(d)(1)
6651(b)	
6651(c)	294(d)(1)(A)
6652	
6653(a)	51(g)(6)(A), 293(a), 894(a), 1019(a)
6653(b)	51(g)(6)(B), 293(b), 871(i), 1019(b), 3612(d)(2)
6653(c)(1)	271, 870, 1011
6653(c)(2)	
6653(d)	
6653(e)	1821(a)(3)
6654	294(d)(1)(B)
6655	
6656	
6657	
6658	
6659	146(f) 51(g)(6), 291, 293, 871(i), 1019, 1117(g), 1634(b), 1718(c), 1821(a)(3), 3310(a)–(e), 3311, 3655(a)(b)
6671(a)	1718(c), 1821(a)(3), 2557(b)(4), 2707(a)
6671(b)	1718(d), 1821(a)(4), 2557(b)(8), 2707(d)
6672	1718(c), 1821(a)(3), 2557(b)(4), 2707(a)
6673	1117(g)
6674	1634(b)
6801(a)	1809(b)(1), 2652(a), 3273(a), 3300(a), 3901(a)(2)
6801(b)	1809(b)(1), 3301(a)
6802(1)	1423(a), 1817(a)
6802(2)	1817(b)
6802(3)	1817(c)
6803(a)(1)	1423(b)
6803(a)(2)	1423(c)
6803(b)(1)	1818(a)
6803(b)(2)	1818(b)
6804	1815, 1920(c), 3301(a)
6805(a)	3304(a)
6805(b)	3304(b)
6805(c)	3304(c)
6805(d)	3304(d)
6806(a)	3273(b)
6806(b)	
6806(c)	3293
6807	3725
6808	
6851(a)(1)	146(a)(1)
6851(a)(2)	146(a)(2)
6851(b)	
6851(c)	146(d)
6851(d)	146(e)
6851(e)	146(b)
6861(a)	273(a), 872(a), 1013(a)
6861(b)	273(b), 872(b), 1013(b)
6861(c)	273(c), 872(c), 1013(c)
6861(d)	273(d), 872(d), 1013(d)
6861(e)	273(e), 872(e), 1013(e)
6861(f)	273(i), 872(i), 1013(i)
6861(g)	273(k), 872(j), 1013(j)
6861(h)	
6862(a)	3660(a)
6862(b)	
6863(a)	273(f), (h); 872(f), (h); 1013(f), (h); 3660(b)
6863(b)(1)	273(g), 872(g), 1013(g)
6863(b)(2)	273(f), (h); 872(f), (h); 1013(f), (h)
6864	
6871(a)	274(a), 1015(a)
6871(b)	274(a), 1015(a)
6872	274(a)
6873(a)	274(b), 1015(b)
6873(b)	
6901(a)	311(a), 900(a), 1025(a)
6901(b)	311(a), 900(a), 1025(a)
6901(c)	311(b), 900(b), 1025(b)
6901(d)	311(b)(4)
6901(e)	311(c), 1025(c)
6901(f)	311(d), 900(c), 1025(d)
6901(g)	311(e), 1025(g)
6901(h)	311(f), 900(e), 1025(f)
6901(i)	
6902(a)	1119(a)
6902(b)	1119(b)
6903(a)	312(a), 901(a), 1026(a)

TABLE II—CONTINUED

1986 Code section number	1939 Code section number
6903(b)	312(c), 901(c), 1026(c)
6904	
7001(a)	150
7001(b)	
7011(a)	3270(a)
7011(b)	3280(a)
7012	
7101	44(d), 56(c)(2), 112(b)(6)(D), 131(c), 146(b), 272(j), 273(f), 822(a)(2), 871(h), 872(f), 926, 1012(i), 1013(f), 1145, 1818(a), 2302(e), 2322(e), 2352(e), 2474, 2569(b), 2653(d), 3360(d)(2)(B), 3412(d), 3413, 3660(b), 3722(c), 3724(c), 3943, 3992, 4010, and 6 U.S.C. 15
7102	3676
7103	
7121(a)	3760
7121(b)	3760
7122(a)	3761
7122(b)	3761
7123	
7201	145(a), (b), 153(d), 340, 894(b)(2)(B), (C); 937, 1024(a), (b); 1718(a), (b); 1821(a)(1), (2), (b)(4); 2557(b)(2), (b)(3); 2656(f), 2707(b), 2707(c), 3604(c)
7202	145(b), 894(b)(2)(C), 1718(b), 1821(a)(2), 2557(b)(3), 2707(c)
7203	145(a), 153(d), 340, 894(b)(2)(B), 937, 1024(a), 1718(a), 1821(a)(1), 2557(b)(2), 2707(b), 3604(c)
7204	1634(a)
7205	1626(d)
7206(1)	3809(a)
7206(2)	3793(b)
7206(3)	3793(a)
7206(4)	2656(a), 3321
7206(5)	3762
7207	894(b)(2), 3616(a), 3672, 3793(b)
7208	3300(b)
7208(1)	1425(b)
7208(2)	1823(a)
7208(3)	1822, 1823(b)
7208(4)	1823(c)
7208(5)	3323(a)(3)
7209	1425(a)
7210	3616(b)
7211	3325
7212(a)	3601(c)
7212(b)	3601(c)(2)
7213(a)(1)	55(f)(1)
7213(a)(2)	55(f)(2)
7213(a)(3)	55(f)(3)
7213(b)	4047(a)(1)
7213(c)	
7214(a)	4047(e)
7214(b)	4047
7214(c)	
7231	150
7232	3412(d)
7233(1)	1929(a)(1)
7233(2)	1929(a)(2)
7234(a)	2308(a)
7234(b)	2308(c)
7234(c)	2308(h)
7234(d)(1)	2308(i)(1)
7234(d)(2)(A)	2308(g)(1)
7234(d)(2)(B)	2308(g)(2)
7234(d)(3)	2308(i)(2)
7234(d)(4)	2308(d)
7235(a)	2326(a)
7235(b)	2326(b)
7235(c)	2326(c)
7235(d)	3207(b)
7235(e)	2327
7236	2357(b)
7237(a)	2557(b)(1), 2596, 3225, 3235
7237(b)	2557(a)
7238	2570
7239(a)	2656(b)
7239(b)	2656(d)
7240	3506
7261	2409
7262	3294(a)
7263(a)	1929(c)
7263(b)	1929(b)
7264	3207(a)
7265(a)(1)	2308(b)
7265(a)(2)	2326(a)(2)
7265(b)	2308(e), 2327(a)
7265(c)	2308(j), 2327(a)
7266(a)(1)	3211(a)
7266(a)(2)	3211(b)
7266(a)(3)	3211(c)
7266(b)	2357(a)
7266(c)	2357(c)
7266(d)	2357(d)
7266(e)	2357(e)
7266(f)	2357(f)

TABLE II—CONTINUED

1986 Code section number	1939 Code section number
7267(a)	2656(j)
7267(b)	2656(k)
7267(c)	2656(i)
7267(d)	2656(h)
7268	3320(a)
7269	894(b)(1)
7270	1821(b)(3)
7271(1)	1822, 2656(c)
7271(2)	1820(b)
7271(3)	1820(a)
7271(4)	3323(a)(1), (2)
7272(a)	1831(c), 2656(g), 3475(e)
7272(b)	
7273(a)	3274
7273(b)	3294(b)
7274	2656
7275	
7301(a)	2558(a), (b); 2571, 2598(a), (b), (c); 3253, 3321(b)(1), 3720(a)(1)
7301(b)	3321(b)(1), 3720(a)(2)
7301(c)	2657(e), 3321(b)(1), 3720(a)(3)
7301(d)	3321(b)(2), 3322
7301(e)	3321(b)(3)
7302	3116
7303(1)	1823
7303(2)	2309(b), 2358(b)
7303(3)	2309(d)
7303(4)	2358(a)
7303(5)	2309(b), 2358(b)
7303(6)(A)	2657(c)
7303(6)(B)	2656(c), 2657(a)(b), (f)
7303(7)	3323(b)
7303(8)	3793(a)(2)
7304	3326
7321	3720(b)
7322	3721
7323(a)	3723(a)
7323(b)	3723(b)
7323(c)	3723(c)
7324	3722
7325	3724
7326	
7327	3726
7328	2657
7329	
7341(a)	3324(a)
7341(b)	3324(b)
7341(c)	3324(c)
7342	3601(b)
7343	145(d), 894(b)(2)(D), 1718(d), 1821(a)(4), 2557(b)(8), 2707(d), 3228, 3710(c), 3793(b)(2)
7344	4048
7401	3740
7402(a)	3800
7402(b)	3633
7402(c)	4042
7402(d)	3992, 3995(c)
7402(e)	
7403(a)	3678(a)
7403(b)	3678(b)
7403(c)	3678(c)
7403(d)	3678(d)
7404	826(a)
7405(a)	3746(a)
7405(b)	3746(b)
7405(c)	
7405(d)	
7406	3747
7407	
7421(a)	3653(a)
7421(b)	3653(b)
7422(a)	3772(a)(1)
7422(b)	3772(b)
7422(c)	3772(d)
7422(d)	3772(e)
7422(e)	
7422(f)	
7423(1)	3770(b)(1)
7423(2)	3770(b)(2)
7424(a)(1)	3679(a)(1)
7424(a)(2)	3679(a)(2)
7424(a)(3)	3679(a)(3)
7424(b)	3679(c)
7424(c)	3679(d)
7425	
7441	1100
7442	1101
7443(a)	1102(a)
7443(b)	1102(b)
7443(c)	1102(c)
7443(d)	1102(d)
7443(e)	1102(e)
7443(f)	1102(f)
7443(g)	1102(g)
7444(a)	1103(a)
7444(b)	1103(b)
7444(c)	1103(c)
7444(d)	1103(d)
7445	1104

TABLE II—CONTINUED

1986 Code section number	1939 Code section number
7446	1105
7447(a)	1106(a)
7447(b)	1106(b)
7447(c)	1106(c)
7447(d)	1106(d)
7447(e)	1106(e)
7447(f)	1106(f)
7447(g)	1106(g)
7451	1110
7452	504(b), R.A. 1942
7453	1111
7454(a)	1112
7454(b)	
7455	1113
7456(a)	1114
7456(b)	
7456(c)	1114(b)
7457(a)	1115(a)
7457(b)	1115(b)
7458	1116
7459(a)	1117(a)
7459(b)	1117(b)
7459(c)	1117(c)
7459(d)	1117(d)
7459(e)	1117(e)
7459(f)	1117(f)
7459(g)	
7460(a)	1118(a)
7460(b)	1118(b)
7461	1120
7462	1121
7463	
7471(a)	1130(a)
7471(b)	1130(b)
7471(c)	
7472	1131
7473	1132
7474	1133
7481	1140
7482(a)	1141(a)
7482(b)	1141(b)
7482(c)	1141(c)
7483	1142
7484	1143
7485(a)	1145
7485(b)	
7486	1146
7487	
7491	2597
7492	1925(b)
7493	1930
7501(a)	3661
7501(b)	
7502	
7503	
7504	
7505(a)	3695(b)
7505(b)	3695(c)
7506(a)	3795(a)
7506(b)	3795(b)
7506(c)	3795(c)
7506(d)	3795(d)
7507(a)	3798(a)
7507(b)	3798(b)
7507(c)	3798(c)
7507(d)	3798(d)
7508(a)	3804(a)
7508(b)	3804(d)
7509	1424
7510	3331
7511	3802
7601(a)	3600
7601(b)	
7602	3614, 3615(a), (b), (c); 3632(a)(1)
7603	3615(d)
7604(a)	3633(a)
7604(b)	3615(e)
7604(c)	
7605(a)	3614, 3615
7605(b)	3631
7606(a)	3601(a)(1)
7606(b)	3601(a)(2)
7606(c)	
7607	
7621	3650
7622(a)	3632(a)
7622(b)	3632(b)
7623	3792
7641	2302(c), 2322(c), 2352(c), 2569(d)(4), 2653(b)
7651(2)(A)	3811
7652(a)(1)	3360(a)
7652(a)(2)	3360(b)
7652(a)(3)	3360(c)
7652(b)(1)	3350(a)
7652(b)(2)	3350(b)
7653(a)(1)	3361(a)
7653(a)(2)	3351(a)
7653(b)	3351(b), 3361(b)
7653(c)	3351(c), 3361(c)

TABLE II—CONTINUED

1986 Code section number	1939 Code section number
7653(d)	
7654	2483
7655	
7701(a)(1)	1426(f), 1532(i), 1607(k), 1805, 1931(b), 2733(i), 3228(a), 3238(a), 3507(a), 3797(a)(1)
7701(a)(2)	3797(a)(2)
7701(a)(3)	3797(a)(3)
7701(a)(4)	3797(a)(4)
7701(a)(5)	3797(a)(5)
7701(a)(6)	3797(a)(6)
7701(a)(7)	3797(a)(7)
7701(a)(8)	3797(a)(8)
7701(a)(9)	3797(a)(9)
7701(a)(10)	3797(a)(10)
7701(a)(11)	3797(a)(11)
7701(a)(12)	
7701(a)(13)	3797(a)(12)
7701(a)(14)	3797(a)(14)
7701(a)(15)	3797(a)(15)
7701(a)(16)	3797(a)(16)
7701(a)(17)	3797(a)(17)
7701(a)(18)	3797(a)(18)
7701(a)(19)	3797(a)(19)
7701(a)(20)	3797(a)(20)
7701(a)(21)	
7701(a)(22)	
7701(a)(23)	48(a)
7701(a)(24)	48(b)
7701(a)(25)	48(c)
7701(a)(26)	48(d)
7701(a)(27)	
7701(a)(28)	
7701(b)	3797(b)
7701(c)(1)	3797(c)
7701(c)(2)	
7801(a)	Reorg. Plan No. 26 of 1950
7801(b)	3930(a), 3931
7801(c)	3932
7802	3900
7803(a)	3920, 3921, 4000, 4041(a)
7803(b)(1)	4040
7803(b)(2)	3901(b)
7803(c)	3360(b)(2)(B), 3943, 3992, 4010
7803(d)	3975, 3976, 3977, 3978
7804(a)	616 R.A. 1951
7804(b)	3. P.L. 567 (82d Cong.)
7805(a)	62, 3791(a)
7805(b)	3791(b)
7805(c)	3901(a)(2)
7806(a)	2
7806(b)	Ch. 1, Sec. 6, P.L. 1
7807(a)	
7807(b)	
7808	3970
7809(a)	2480, 3971(a)
7809(b)	3971(b)
7809(b)(1)	3971(b)(1)
7809(b)(2)	3971(b)(2)
7809(b)(3)	3971(b)(3)
7851(a)	See 26 U.S.C. 3, 4
7851(b)	See 26 U.S.C. 4(b)
7851(c)	See 26 U.S.C. 4(c)
7851(d)	See 26 U.S.C. 4(d)
7852(a)	3803
7852(b)	See 26 U.S.C. 4(a), 5, 7
7852(c)	
7852(d)	108 R.A. 1941; 109 R.A. 1942; 136 R.A. 1943; 214 R.A. 1950; 615 R.A. 1951; See 22(b)(7)
8001	5000
8002	5001
8003	5002
8004	5003
8005	5004
8021	5010
8022	5011
8023	5012

An Act to revise the internal revenue laws of the United States

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 1986 [formerly I.R.C. 1954]”.

(2) The Internal Revenue Code enacted on February 10, 1939, as amended, may be cited as the “Internal Revenue Code of 1939”.

(b) Publication

This Act shall be published as volume 68A of the United States Statutes at Large, with a comprehensive table of contents and an appendix; but without an index or marginal references. The date of enactment, bill number, public law number, and chapter number, shall be printed as a headnote.

(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.

(d) Enactment of Internal Revenue Title into law

The Internal Revenue Title referred to in subsection (a)(1) is as follows: * * *.

(Aug. 16, 1954, ch. 736, 68A Stat. 3; Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095.)

AMENDMENTS

1986—Subsecs. (a)(1), (c). Pub. L. 99-514 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954”.

REDESIGNATION OF INTERNAL REVENUE CODE OF 1954; REFERENCES

Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(a) REDESIGNATION OF 1954 CODE.—The Internal Revenue Title enacted August 16, 1954, as heretofore, hereby, or hereafter amended, may be cited as the ‘Internal Revenue Code of 1986’.

“(b) REFERENCES IN LAWS, ETC.—Except when inappropriate, any reference in any law, Executive order, or other document—

“(1) to the Internal Revenue Code of 1954 shall include a reference to the Internal Revenue Code of 1986, and

“(2) to the Internal Revenue Code of 1986 shall include a reference to the provisions of law formerly known as the Internal Revenue Code of 1954.”

INTERNAL REVENUE TITLE

Subtitle

- A. Income taxes.
- B. Estate and gift taxes.
- C. Employment taxes.
- D. Miscellaneous excise taxes.
- E. Alcohol, tobacco, and certain other excise taxes.
- F. Procedure and administration.
- G. The Joint Committee on Taxation.
- H. Financing of Presidential election campaigns.
- I. Trust Fund Code.
- J. Coal industry health benefits.¹
- K. Group health plan requirements.

AMENDMENTS

1997—Pub. L. 105-34, title XV, §1531(b)(3), Aug. 5, 1997, 111 Stat. 1085, added subtitle K heading “Group health plan requirements” and struck out former subtitle K heading “Group health plan portability, access, and renewability requirements”.

1996—Pub. L. 104-191, title IV, §401(b), Aug. 21, 1996, 110 Stat. 2082, added subtitle K heading “Group health plan portability, access, and renewability requirements”.

1982—Pub. L. 97-248, title III, §§307(b)(2), 308(a), Sept. 3, 1982, 96 Stat. 590, 591, provided that, applicable to payments of interest, dividends, and patronage divi-

¹ Editorially supplied. Subtitle J added by Pub. L. 102-486 without corresponding amendment of title analysis.