

## Subtitle K—Group Health Plan Requirements

100.	Group health plan requirements .....	9801
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## Subtitle A—Income Taxes

Chapter		
1.	Normal taxes and surtaxes.	
2.	Tax on self-employment income.	
2A.	Unearned income Medicare contribution.	
3.	Withholding of tax on nonresident aliens and foreign corporations.	
4.	Taxes to enforce reporting on certain foreign accounts.	
[5.	Repealed.]	
6.	Consolidated returns.	

### Editorial Notes

#### AMENDMENTS

2010—Pub. L. 111–152, title I, §1402(a)(3), Mar. 30, 2010, 124 Stat. 1062, which directed amendment of the “table of chapters for subtitle A of chapter 1 of the Internal Revenue Code of 1986” by adding item for chapter 2A, was executed by adding item for chapter 2A to the table of chapters for this subtitle to reflect the probable intent of Congress.

Pub. L. 111–147, title V, §501(c)(8), Mar. 18, 2010, 124 Stat. 106, which directed amendment of the “table of chapters of the Internal Revenue Code of 1986” by adding item for chapter 4 “at the end”, was executed by adding item for chapter 4 after item for chapter 3 in the table of chapters for this subtitle to reflect the probable intent of Congress.

1997—Pub. L. 105–34, title XI, §1131(c)(4), Aug. 5, 1997, 111 Stat. 980, struck out item for chapter 5 “Tax on transfers to avoid income tax”.

1990—Pub. L. 101–508, title XI, §11801(b)(11), Nov. 5, 1990, 104 Stat. 1388–522, struck out item for chapter 4 “Rules applicable to recovery of excessive profits on government contracts”.

1984—Pub. L. 98–369, div. A, title IV, §474(r)(29)(D), July 18, 1984, 98 Stat. 844, struck out “and tax-free covenant bonds” at end of item for chapter 3.

## CHAPTER 1—NORMAL TAXES AND SURTAXES

Subchapter		Sec. <sup>1</sup>
A.	Determination of tax liability .....	1
B.	Computation of taxable income .....	61
C.	Corporate distributions and adjustments .....	301
D.	Deferred compensation, etc. ....	401
E.	Accounting periods and methods of accounting .....	441
F.	Exempt organizations .....	501
G.	Corporations used to avoid income tax on shareholders .....	531
H.	Banking institutions .....	581
I.	Natural resources .....	611
J.	Estates, trusts, beneficiaries, and decedents .....	641
K.	Partners and partnerships .....	701
L.	Insurance companies .....	801
M.	Regulated investment companies and real estate investment trusts .....	851
N.	Tax based on income from sources within or without the United States .....	861
O.	Gain or loss on disposition of property .....	1001
P.	Capital gains and losses .....	1201
Q.	Readjustment of tax between years and special limitations .....	1301
R.	Election to determine corporate tax on certain international shipping activities using per ton rate .....	1352

<sup>1</sup> Section numbers editorially supplied.

S.	Tax treatment of S corporations and their shareholders .....	1361
T.	Cooperatives and their patrons .....	1381
U.	Designation and treatment of empowerment zones, enterprise communities, and rural development investment areas .....	1391
V.	Title 11 cases .....	1398
[W to Y	Repealed.]	
Z.	Opportunity zones .....	1400Z–1

### Editorial Notes

#### AMENDMENTS

2018—Pub. L. 115–141, div. U, title IV, §401(a)(1), (d)(4)(A), (5)(A), (6)(A), Mar. 23, 2018, 132 Stat. 1184, 1209–1211, transferred subchapter R to follow subchapter Q and struck out subchapter W “District of Columbia Enterprise Zone”, subchapter X “Renewal Communities”, and subchapter Y “Short-Term Regional Benefits”.

2017—Pub. L. 115–97, title I, §13823(c), Dec. 22, 2017, 131 Stat. 2188, added subchapter Z.

2005—Pub. L. 109–135, title I, §101(b)(4), Dec. 21, 2005, 119 Stat. 2593, substituted “Short-Term Regional Benefits” for “New York Liberty Zone Benefits” in subchapter Y.

2004—Pub. L. 108–357, title II, §248(b)(2), Oct. 22, 2004, 118 Stat. 1457, added subchapter R.

2002—Pub. L. 107–147, title III, §301(c), Mar. 9, 2002, 116 Stat. 40, added subchapter Y.

2000—Pub. L. 106–554, §1(a)(7) [title I, §101(d)], Dec. 21, 2000, 114 Stat. 2763, 2763A–600, added subchapter X.

1997—Pub. L. 105–34, title VII, §701(c), Aug. 5, 1997, 111 Stat. 869, added subchapter W.

1993—Pub. L. 103–66, title XIII, §13301(b), Aug. 10, 1993, 107 Stat. 555, added subchapter U.

1986—Pub. L. 99–514, title XIII, §1303(c)(1), Oct. 22, 1986, 100 Stat. 2658, struck out subchapter U “General stock ownership plans”.

1982—Pub. L. 97–354, §5(b), Oct. 19, 1982, 96 Stat. 1697, substituted in subchapter S “Tax treatment of S corporations and their shareholders” for “Election of certain small business corporations as to taxable status”.

1980—Pub. L. 96–589, §3(a)(2), Dec. 24, 1980, 94 Stat. 3400, added subchapter V.

1978—Pub. L. 95–600, title VI, §601(c)(1), Nov. 6, 1978, 92 Stat. 2897, added subchapter U.

1966—Pub. L. 89–389, §4(b)(2), Apr. 14, 1966, 80 Stat. 116, struck out subchapter R effective January 1, 1969.

1962—Pub. L. 87–834, §17(b)(4), Oct. 16, 1962, 76 Stat. 1051, added subchapter T.

1960—Pub. L. 86–779, §10(c), Sept. 14, 1960, 74 Stat. 1009, added to subchapter M heading “and real estate investment trusts”.

1958—Pub. L. 85–866, title I, §64(d)(1), Sept. 2, 1958, 72 Stat. 1656, added subchapter S.

### Subchapter A—Determination of Tax Liability

Part	
I.	Tax on individuals.
II.	Tax on corporations.
III.	Changes in rates during a taxable year.
IV.	Credits against tax.
[V.	Repealed.]
VI.	Minimum tax for tax preferences. <sup>1</sup>
VII.	Base erosion and anti-abuse tax <sup>2</sup>
[VIII.	Repealed.]

### Editorial Notes

#### AMENDMENTS

2017—Pub. L. 115–97, title I, §14401(d)(1), Dec. 22, 2017, 131 Stat. 2233, added part VII.

<sup>1</sup> Part heading amended by Pub. L. 99–514 without corresponding amendment of analysis.

<sup>2</sup> So in original. Probably should be followed by a period.