AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
GPO

# Title 26—Internal Revenue

(This book contains part 1, §§ 1.908 to 1.1000)

---

*Part*

CHAPTER I—Internal Revenue Service, Department of the Treasury (Continued) ..... 1

# CHAPTER I—INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY (CONTINUED)

EDITORIAL NOTE: IRS published a document at 45 FR 6088, Jan. 25, 1980, deleting statutory sections from their regulations. In Chapter I cross-references to the deleted material have been changed to the corresponding sections of the IRS Code of 1954 or to the appropriate regulations sections. When either such change produced a redundancy, the cross-reference has been deleted. For further explanation, see 45 FR 20795, Mar. 31, 1980.

SUBCHAPTER A—INCOME TAX (CONTINUED)


| *Part* | | *Page* |
|---|---|---|
| 1 | Income taxes (Continued) | 5 |


SUPPLEMENTARY PUBLICATIONS: *Internal Revenue Service Looseleaf Regulations System.*

Additional supplementary publications are issued covering *Alcohol and Tobacco Tax Regulations* and *Regulations Under Tax Conventions.*