

subsection (a) [amending this section] shall apply to instruments issued after the date of the enactment of this Act [Oct. 24, 1992].”

#### REGULATIONS NOT TO BE APPLIED RETROACTIVELY

Pub. L. 101-239, title VII, § 7208(a)(2), Dec. 19, 1989, 103 Stat. 2337, provided that: “Any regulations issued pursuant to the authority granted by the amendment made by paragraph (1) [amending this section] shall only apply with respect to instruments issued after the date on which the Secretary of the Treasury or his delegate provides public guidance as to the characterization of such instruments whether by regulation, ruling, or otherwise.”

#### [PART VII—REPEALED]

### **[§ 386. Repealed. Pub. L. 100-647, title I, § 1006(e)(8)(A), Nov. 10, 1988, 102 Stat. 3401]**

Section, added Pub. L. 98-369, div. A, title I, § 75(a), July 18, 1984, 98 Stat. 594; amended Pub. L. 99-514, title XVIII, § 1805(c)(1), Oct. 22, 1986, 100 Stat. 2810, related to transfers of partnership and trust interests by corporations.

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF REPEAL

Repeal effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99-514, to which such amendment relates, see section 1019(a) of Pub. L. 100-647, set out as an Effective Date of 1988 Amendment note under section 1 of this title.

### **[§§ 391 to 395. Repealed. Pub. L. 94-455, title XIX, § 1901(a)(55), Oct. 4, 1976, 90 Stat. 1773]**

Section 391, acts Aug. 16, 1954, ch. 736, 68A Stat. 131; Sept. 2, 1958, Pub. L. 85-866, title I, § 22(a), 72 Stat. 1620, related to effective date of section 301 et seq. of this title.

Section 392, act Aug. 16, 1954, ch. 736, 68A Stat. 131, related to effective date of section 331 et seq. of this title.

Section 393, act Aug. 16, 1954, ch. 736, 68A Stat. 132, related to effective date of section 351 et seq. of this title.

Section 394, act Aug. 16, 1954, ch. 736, 68A Stat. 133, related to effective date of section 381 et seq. of this title.

Section 395, act Aug. 16, 1954, ch. 736, 68A Stat. 133, related to special rules for application of this subchapter.

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF REPEAL

Repeal effective for taxable years beginning after Dec. 31, 1976, see section 1901(d) of Pub. L. 94-455, set out as an Effective Date of 1976 Amendment note under section 2 of this title.

#### Subchapter D—Deferred Compensation, Etc.

- |                   |                                                                                   |
|-------------------|-----------------------------------------------------------------------------------|
| Part              |                                                                                   |
| I.                | Pension, profit-sharing, stock bonus plans, etc.                                  |
| II.               | Certain stock options.                                                            |
| III. <sup>1</sup> | Rules relating to minimum funding standards and benefit limitations. <sup>1</sup> |

#### Editorial Notes

##### AMENDMENTS

2006—Pub. L. 109-280, title I, § 113(a)(2), Aug. 17, 2006, 120 Stat. 852, added item for part III.

1964—Pub. L. 88-272, title II, § 221(d)(1), Feb. 26, 1964, 78 Stat. 75, substituted “Certain stock options” for “Miscellaneous provisions” in heading to part II.

<sup>1</sup> Period editorially supplied.

### PART I—PENSION, PROFIT-SHARING, STOCK BONUS PLANS, ETC.

#### Subpart

- |    |                                                                 |
|----|-----------------------------------------------------------------|
| A. | General rule.                                                   |
| B. | Special rules.                                                  |
| C. | Insolvent plans.                                                |
| D. | Treatment of welfare benefit funds.                             |
| E. | Treatment of transfers to retiree health accounts. <sup>1</sup> |

#### Editorial Notes

##### AMENDMENTS

2018—Pub. L. 115-141, div. U, title IV, § 401(a)(95), Mar. 23, 2018, 132 Stat. 1188, substituted “Insolvent plans” for “Special rules for multiemployer plans” in heading for subpart C.

2014—Pub. L. 113-235, div. O, title I, § 108(b)(3)(D), Dec. 16, 2014, 128 Stat. 2789, which directed amendment of the table of subparts for part I of subchapter D of chapter 1 of the Internal Revenue Code of 1986 by striking the heading and inserting “INSOLVENT PLANS”, could not be executed as it did not specify the subpart to be amended.

1984—Pub. L. 98-369, div. A, title V, § 511(d), July 18, 1984, 98 Stat. 862, added heading for subpart D.

1980—Pub. L. 96-364, title II, § 202(b), Sept. 26, 1980, 94 Stat. 1285, added heading for subpart C.

#### SUBPART A—GENERAL RULE

##### Sec.

- |       |                                                                                                                                   |
|-------|-----------------------------------------------------------------------------------------------------------------------------------|
| 401.  | Qualified pension, profit-sharing, and stock bonus plans.                                                                         |
| 402.  | Taxability of beneficiary of employees' trust.                                                                                    |
| 402A. | Optional treatment of elective deferrals as Roth contributions.                                                                   |
| 403.  | Taxation of employee annuities.                                                                                                   |
| 404.  | Deduction for contributions of an employer to an employees' trust or annuity plan and compensation under a deferred-payment plan. |
| 404A. | Deduction for certain foreign deferred compensation plans.                                                                        |
| [405. | Repealed.]                                                                                                                        |
| 406.  | Employees of foreign affiliates covered by section 3121(l) agreements.                                                            |
| 407.  | Certain employees of domestic subsidiaries engaged in business outside the United States.                                         |
| 408.  | Individual retirement accounts.                                                                                                   |
| 408A. | Roth IRAs.                                                                                                                        |
| 409.  | Qualifications for tax credit employee stock ownership plans.                                                                     |
| 409A. | Inclusion in gross income of deferred compensation under nonqualified deferred compensation plans.                                |

#### Editorial Notes

##### AMENDMENTS

2004—Pub. L. 108-357, title VIII, § 885(c), Oct. 22, 2004, 118 Stat. 1640, added item 409A.

2001—Pub. L. 107-16, title VI, § 617(e)(2), June 7, 2001, 115 Stat. 106, added item 402A.

1997—Pub. L. 105-34, title III, § 302(e), Aug. 5, 1997, 111 Stat. 829, added item 408A.

1986—Pub. L. 99-514, title XVIII, § 1899A(70), Oct. 22, 1986, 100 Stat. 2963, substituted “Qualifications” for “Qualification” in item 409.

1984—Pub. L. 98-369, div. A, title IV, § 491(d)(54), (e)(10), July 18, 1984, 98 Stat. 852, 853, struck out items 405 and 409, which read “Qualified bond purchase plans” and “Retirement bonds”, respectively, and redesignated item 409A as 409.

<sup>1</sup> Editorially supplied. Subpart E of part I added by Pub. L. 101-508 without corresponding amendment of part analysis.