

-CITE-

26 USC TITLE 26 – INTERNAL REVENUE CODE 01/06/03

-EXPCITE-

TITLE 26 – INTERNAL REVENUE CODE

-HEAD-

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-MISC1-

-HEAD-

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, Sec. 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 1986 Code
section number 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

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)
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
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
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

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) 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

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
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, 111 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)
1117(g) 6155(a), 6659, 6673
1117(h) Omitted
1118 7460
1119, 1120, 1121 6902, 7461, 7462
1130–1133 7471–7474
1140–1143 7481–7484
1144 Omitted
1145 7101, 7485(a)
1146 7486
1250–1252 1491–1493
1253 1494, 6071, 6081(a), 6091(a),
6151(a)
1400 3101
1401(a), (b) 3102(a), (b)
1401(c) 6205(a), 6413(a)(1)
1401(d)(1), (2) Omitted
1401(d)(3), (4) 6413(c)(1), (2)
1402 3502
1403 6051(a)
1410 3111
1411 6205(a), 6413(a)
1412 3112
1420(a) 3501
1420(b) 6601(a), (f)(1)
1420(c) 6011(a), 6071, 6081(a), 6091(a),

6302(b)
1420(d) 6313
1420(e) 3122
1421 6205(b), 6413(b)
1422 3503
1423(a) 6802(1)
1423(b), (c) 6803(a)(1), (2)
1424 7509
1425(a) 7209
1425(b) 7208(1)
1426(a)–(e) 3121(a)–(e)
1426(f) 7701(a)(1)
1426(g)–(l) 3121(f)–(k)
1427, 1428 3123, 3124
1429 7805(a), (c)
1430, 1431 Omitted
1432 3125
1500 3201
1501(a), (b) 3202(a), (b)
1501(c) 6205(a)(1), 6413(a)(1)
1502 6205(b), 6413(b)
1503 3502(a)
1510, 1511, 1512 3211, 3212, 3502
1520 3221
1521 6205(a)(1), 6413(a)(1)
1522 6205(b), 6413(b)

1530(a) 3501

1530(b) 6011(a), 6071, 6081(a), 6091(a),

6151(a)

1530(c) 6601(a), (f)(1)

1530(d) 6313

1531 3503

1532(a)–(e) 3231(a)–(e)

1532(f) 7701(a)(9)

1532(g), (h) 3231(f), (g)

1532(i) 7701(a)(1)

1534 3232

1535 7805(a), (c)

1536, 1537 Omitted

1538 3233

1600 3301

1601(a)–(c) 3302

1601(d) 6413(d)

1602 3303

1603 3304

1604(a) 6011(a), 6065, 6071, 6091(b)(1),

(2)

1604(b) 6081(a)

1604(c) 6106

1605(a) 3501

1605(b) 6601(a), (f)(1)

1605(c) 6152(a)(3), (b), 6155(a),

6601(c)(2)
1605(d) 6161(a)(1)
1605(e) 6313
1606 3305
1607(a)–(j) 3306(a)–(j)
1607(k) 7701(a)(1)
1607(l)–(o) 3306(k)–(n)
1608 3307
1609 7805(a), (c)
1610 Omitted
1611 3308
1621 3401
1622(a), (b) 3402(a), (b)
1622(c)(1)(A) Omitted
1622(c)(1)(B), (2)–(5) 3402(c)
1622(d) 3402(d)
1622(e) 3502(b)
1622(f)(1) 6414
1622(f)(2) 6401, 6402
1622(g)–(k) 3402(e)–(i)
1623 3403
1624 3404, 6011(a)
1625(c) 6081(a)
1626(a) 7204
1626(b) 6674
1626(d) 7205

1627 Omitted

1631 6651(a)

1632 3504

1633(a), (b) 6051(a)–(d)

1633(c) 6081(a)

1634(a) 7204

1634(b) 6659, 6674

1635(a) 6501(a)

1635(b) 6501(c)(1), (3)

1635(c) 6501(c)(2)

1635(d) 6502(a)

1635(e) 6501(b)(2)

1635(f), (g) Omitted

1636(a)(1) 6511(a), (b)(1)

1636(a)(2) 6511(b)(2)

1636(b) Omitted

1636(c) 6513(c)

1636(d), (e) Omitted

1650 4001, 4011, 4021, 4471

1651 4031

1652–1655 Omitted

1656(a), (b), (c) 5063(a), (b), (c)

1657–1659 Omitted

1700 4231, 4232, 6011(a)

1701 4233

1702, 1703 4234

1704 4232
1710 4241
1711 4243
1712 4242
1715(a) 4291
1715(b), (c) 6151(a)
1715(d) 6415(b), (c), (d), 6416(a)
1716(a) 6011(a), 6065(a)
1716(b) 6071, 6081(a)
1716(c) 6091(b)(1), (2)
1717 6601(a), (f)(1)
1718(a) 7201, 7203
1718(b) 7201, 7202
1718(c) 6659, 6671(a), 6672
1718(d) 6671(b), 7343
1719 6302(b)
1720 6001
1721–1723 Omitted
1800 4301, 4311, 4321
1801 4311, 4312, 4314, 4315, 4381
1802 4301, 4302, 4304, 4321, 4322,
4323, 4341, 4342, 4343, 4344,
4351, 4352, 4353, 4381
1804 4371, 4372, 4373
1805 4891, 4892, 4894, 4895, 4896,
7701(a)(1)

1807 4451

1808 4303, 4373, 4382

1809 4383, 4454, 4893, 6201(a)(2),
6801(a), (b)

1815 6804

1816 Omitted

1817(a)–(c) 6802(1)–(3)

1818(a) 6803(b)(1), 7101

1818(b) 6803(b)(2)

1819 Omitted

1820 7271(2), (3)

1821(a)(1) 7201, 7203

1821(a)(2) 7201, 7202

1821(a)(3) 6653(e), 6659, 6671(a), 6672

1821(a)(4) 6671(b), 7343

1821(b)(3) 4374, 7270

1821(b)(4) 7201

1822 7208(3), 7271(1)

1823 7303(1)

1823(a)–(c) 7208(2)–(4)

1830 4453

1831 4452, 4455, 7272

1832 4456

1835 6001

1836–1838 Omitted

1850 4286

1851 4291
1852(a) 6011(a), 6065(a), 6071
1852(b) 6091(b)(1), (2)
1853(a), (b) 6151(a)
1853(c) 6601(a), (f)(1)
1854 6415(a), (b), (d)
1855, 1856 Omitted
1857 4287
1858, 1859 Omitted
1900, 1901, 1902 4881, 4883, 4884
1902(a)(1) 6011(a), 6065(a), 6071
1902(a)(2) 6091(b)(1), (2)
1902(a)(3), (b) 6151(a)
1903 4885
1904 Omitted
1905, 1906 4882, 4883
1907 Omitted
1920(a), (b) 4851(a), (b)
1920(c) 4871, 6804
1921 4861
1922 4863
1923 4864
1924 4865
1925 4853, 7492
1926 4854
1927 4862

1928 4872, 6001
1929(a) 7233(1), (2)
1929(b) 7263(b)
1929(c) 7263(a)
1930 4874, 7493
1931 4852, 7701(a)(1)
1932 4873
1933 4876
1934 Omitted
1935 4875
2000(a), (b) 5701(a)
2000(c)(1), (2) 5701(b), (c)
2000(d) 5701(d), (e)
2000(g)(1)–(3) 5707(a)–(c)
2001(a) 5703(a)
2002(b) 5703(d)
2002(c) 5703(a)
2010 5702(b)
2012 5712
2013 5711(a), (b)
2014 5713(a), (b)
2017 5721
2018 5741
2019 5722
2030 5702(e)
2032 5712

2033 5711(a), (b)
2036 5721
2037 5741
2038 5722
2039(a) 5711(a), (b)
2039(b) 5722, 5741
2040 5704(c)
2050 5702(b)(1)
2052 5712
2053 5711(a), (b)
2054 5713(a), (b)
2055 Omitted
2056 5741
2057 Omitted
2058 5732
2059, 2060 5731
2070–2075 Omitted
2100(a), (b) 5723(a)
2100(c)(1) 5723(d)
2100(c)(2) 5723(a)
2100(d) 5723(b), (c)
2100(e) 5723(a)
2101 5704(c)
2102 5723(a)
2103(a)(1) 5723(a)
2103(e) 5752

2104(a) 5751(a)
2110(a), (b) 5702(c), (d)
2111(a)(1), (2) 5723(a)
2111(a)(3) 5723(d)
2111(b) 5723(a)
2111(c) 5723(b), (c)
2111(d), (e)(1) 5723(a)
2111(e)(2) 5723(d)
2111(f) 5704(a), 5723(d)
2112(a)(1) 5723(a)
2112(e) 5752
2113 5751(a)
2130(a), (b) 5723(a), 5762(a)(4), (6)
2130(c) 5723(a), 5762
2130(d) 5704(d)
2135(a)(1), (2) 5704(b), (c)
2135(a)(3) 5704(b)
2136(a) 5706
2137 5705(a)
2150 Omitted
2151 5762(a)(5)
2152–2154 Omitted
2155(a) 5762(a)(4), (5)
2155(b) 5763(a)
2156(a) 5762(a)(2), (3)
2156(b) 5762(a)(3)

2156(c) 5761(b)
2160(a) 5762(a)(4)
2160(b)–(d) 5762(a)(5)
2160(e) 5762(a)(6)
2160(g)(1), (2) 5762(a)(8), (9)
2160(g)(3) 5762(a)(6)
2160(h) 5763(a)
2160(i) 5762(a)(9), (10)
2161(a) 5762(a)(1)
2161(b) 5763(c)
2161(c) 5762(a)(1)
2161(e)–(g) 5762(a)(2)
2161(h) 5763(b)
2161(i)(1) 5763(b)
2161(j)(1) 5763(b)
2161(l)(1) 5763(b)
2161(m)(1) 5761(a)
2161(m)(2) 5763(b)
2162(a)(2) 5762(a)(1)
2162(a)(3)–(5) 5762(a)(2)
2162(b)(1) 5762(a)(4), (5)
2163 Omitted
2170(a)(2) 5751(a), 5762(a)(5)
2170(a)(4) 5762(a)(6)
2170(b) 5762(a)(5), 5763(a)
2171(a) 5763(a)

2171(b)(1) 5762(a)(4)
2171(b)(2) 5762(a)(4), (5)
2172(a) 5762(a)(8)
2172(b) 5762(a)(6)
2172(c) 5762(a)(9)
2172(d) 5762(a)(6)
2172(e), (f) 5762(a)(9)
2173(a), 2174 5762(a)(5)
2175 5763(a)
2176(a)(2) 5762(a)(10)
2176(a)(3) 5762(a)(8)
2180(a) 5762(a)(1)
2180(b) 5763(c)
2180(d)–(f) 5762(a)(2)
2180(g)(1) 5763(b)
2180(h) 5763(b)
2180(i)(1) 5763(b)
2180(k)(1) 5763(b)
2180(l)(1) 5761(a)
2180(l)(2) 5763(b)
2181 Omitted
2190 5753
2191–2193 Omitted
2194 5703(a), 5722, 5741
2197(b) 5704(b)
2198 5705(a)

2300 4592, 4593
2302 4594, 4596, 6001, 7101, 7641
2303 4595, 4597, 6001
2304 4595
2305 4813
2306 4591, 4812
2307 4593, 4816
2308(a) 7234(a)
2308(b) 7265(a)(1)
2308(c) 7234(b)
2308(d) 7234(d)(4)
2308(e) 7265(b)
2308(f) Omitted
2308(g) 7234(d)(2)
2308(h), (i) 7234(c), (d)
2308(j) 7265(c)
2309 7303(2), (3), (5)
2310 Omitted
2311 4591, 4818
2312–2314 Omitted
2320 4826
2321 4811, 4813
2322 4814, 4826, 6001, 7101, 7641
2323 4815, 4826
2324 4815, 6001
2325 4817

2326(a) 7235(a), 7265(a)
2326(b), (c) 7235(b), (c)
2327 4812, 4813, 4816, 4818, 7235(e),
7265(b), (c)
2350 4846
2351 4831, 4832, 6201(a)(2)(A)
2352 4833, 4846, 6001, 7101, 7641
2353, 2354 4834, 4846
2355 4832
2356 4831, 4832
2357 7236, 7266(b)–(f)
2358 7303(2), (4), (5)
2359 Omitted
2360 4835
2361 4832
2362 Omitted
2400 4001, 4003
2401 4011, 4012
2402 4021, 4022
2403(a) 6011(a), 6065(a), 6071, 6081(a),
6091(b)(1), (2)
2403(b) 6151(a), 6601(a), (f)(1)
2403(c) 4051
2404, 2405 4052, 4053
2406 4055, 4056
2407 6416(a), (b)

2408 Omitted

2409 7261

2410, 2411 Omitted

2412 4002, 4003, 4012, 4013

2413 4054

2450 4041

2451(a) 6011(a), 6071, 6081(a),
6091(b)(1), (2), 6151(a)

2451(b) 6151(a), 6601(a), (f)(1)

2452(a) 6416(b)(2)(D)

2452(b) 6416(a)

2453 4055, 6416(b)(2)(A)

2454, 2455 Omitted

2456 4222

2470 4511, 4513

2471 6011(a), 6065(a), 6071, 6081(a),
6091(b)(1), (2)

2472 6151(a)

2473 6417(a)

2474 4513, 6417(b), 7101

2475 6601(a), (f)(1)

2477 4512

2478, 2479 Omitted

2480 7809(a)

2481, 2482 Omitted

2483 7654

2490 4561, 4571, 4581
2491 4561, 4562, 4571, 4572, 4581,
4582
2492 4582, 4602
2493 4601
2494 Omitted
2550 4701, 4771
2550(c) 6302(b)
2551 4702
2552 4703, 4771
2553 4704, 4723
2554 4705
2555 4732, 6001
2555(a) 6065(a)
2555(b) 6071
2555(c) 6065(a), 6071
2555(c)(1) 6081(a), 6091(a)
2556 4773
2557(a) 7237(b)
2557(b)(1) 7237(a)
2557(b)(2) 7201, 7203
2557(b)(3) 7201, 7202
2557(b)(4) 6671(a), 6672
2557(b)(8) 6671(b), 7343
2558 4706, 4733, 7301(a)
2559, 2560 Omitted

2561 4734
2562 4736
2563 4774
2564 4735
2565 Omitted
2567 4711, 4712
2568, 2569 4712, 4713
2569(b) 7101
2569(d) 6001
2569(d)(4) 7641
2570 7238
2571 4714, 7301(a)
2590 4741, 4771
2591 4742
2592 4743, 4771
2593 4744
2594(a) 6001
2595 4773
2596 7237(a)
2597 7491
2598 4745, 7301(a)
2599, 2600 Omitted
2601 4756
2602 4774
2603 4762
2604, 2606 Omitted

2650 4802

2651 4801, 4803

2651(c)(2) 6201(a)(2)(A)

2652(a) 6801(a)

2653 4804

2653(b) 6001, 7641

2653(d) 7101

2654, 2655 4805

2656 7274

2656(a) 7206(4)

2656(b) 7239(a)

2656(c) 7271(1), 7303(6)(B)

2656(d) 7239(b)

2656(f) 7201

2656(g) 7272

2656(h) 7267(d)

2656(i) 7267(c)

2656(j), (k) 7267(a), (b)

2657(a), (b) 7303(6)(B)

2657(c) 7303(6)(A)

2657(d) 7328

2657(e) 7301(c)

2657(f) 7303(6)(B)

2658 Omitted

2659 4803

2660 Omitted

2700 4181, 4182, 4224, 5831

2701 6011(a), 6065(a), 6071, 6081(a),

6091(b)(1), (2)

2702 6151(a)

2703(a) 6416(f)

2704 4216

2705 4225, 6416(e)

2706 6601(a), (f)(1)

2707(a) 6671(a), 6672

2707(b) 7201, 7203

2707(c) 7201, 7202

2707(d) 6671(b), 7343

2708 6302(b)

2709 6001

2710–2712 Omitted

2720–2723 5811–5814

2724 5842, 6001(a)

2725 5843

2726(a)–(c) 5851–5853

2727, 2728 5844, 5845

2729 5861

2730(a), (b) 5862(a), (b)

2731–2733 5846–5848

2733(a) 7701(a)(1)

2734 5821

2734(e) 6071, 6091(a)

2800(a) 5001(a)(9) (Rev. See 5001(a)(8))

2800(a)(1) 5001(a)(1), 5005(a), 5006(a)

2800(a)(1)(A) 5026(a)(1), 5007(a)

2800(a)(1)(B) 5689

2800(a)(2) 5001(a)(2)

2800(a)(3) 5001(a)(3), 5007(b)(2)

2800(a)(4) 5001(a)(4) (Rev. See
5001(a)(10)), 5007(c) (Rev. See
7652, 7805)

2800(a)(5) 5021(a), 5025(b)

2800(a)(6) 5001(a)(5) (Rev. See 5001(a)(4))

2800(b)(2) 5006(c)

2800(c) 5001(b)

2800(d) 5005(b)

2800(e)(1) 5004(a)(1)

2800(e)(2) 5004(a)(2) (Rev. See 5004(b)(2))

2800(e)(3) 5004(a)(3) (Rev. See 5004(b)(3))

2800(e)(4) 5004(a)(4) (Rev. See 5004(b)(4))

2800(f) 5006(d), 5007(b)(1)

2801(b) 5021(b) (Rev. Omitted)

2801(c)(1) 5391

2801(c)(2) 5025(e) (Rev. See 5025(f))

2801(d) 5281 (Rev. See 5201(a))

2801(e) 5025

2801(e)(1) 5272(a) (Rev. See 5173(a), (d)),
5281(a) (Rev. See 5201(a))

2801(e)(2) 5273(a) (Rev. See 5178(a)), 5627

(Rev. See 5687))

2801(e)(3) 5386(b), 5391

2801(e)(4) 5386(a)

2801(e)(5) 5023 (Rev. See 5687)

2801(f) 5628 (Rev. See 5601(a)(10), 5687)

2802(a) 5009(a) (Rev. See 5205(c)(1),

(f), 5206(c)), 5010(a) (Rev. See

5205(e))

2802(b) 5010(b) (Rev. See 5205(f))

2802(c) 5027(a) (Rev. See 5061, 5205)

2803(a) 5008(b)(1)(E) (Rev. See

5205(c)(2))

2803(b) 5008(b)(3) (Rev. See 5205(g))

2803(c) 5008(b)(4)

2803(d) 5008(b)(2) (Rev. See 5205(g))

2803(e) 5008(b)(5)

2803(f) 5640 (Rev. See 5613(b))

2803(g) 5642 (Rev. See 5604(a)(1),

(4)–(6), (10), (12)–(15), (b))

2804 5211 (Rev. See 5311)

2805(a) 5688(a)

2805(b) 5688(b)

2806(a)(1), (2) 5634 (Rev. See 5601(a)(13),

5615(7))

2806(b)(1) 5645 (Rev. See 7214)

2806(c) 5625 (Rev. See 5612(a))
2806(d) 5639 (Rev. See 5613(a))
2806(e) 5646 (Rev. See Subtitle F)
2806(f) 5626 (Rev. See 5602, 5615(3))
2806(g) 5687 (See 7301, 7302)
2807 5622 (Rev. See 5610)
2808(a) 5212(a) (Rev. See 5204(b))
2809(a) 5002(a) (Rev. See 5002(a)(5))
2809(b)(1) 5002(b)(1) (Rev. See
5002(a)(6)(A))
2809(b)(2) 5002(b)(2) (Rev. See
5002(a)(6)(B))
2809(c) 5002(c) (Rev. See 5002(a)(7))
2809(d) 5002(d) (Rev. See 5002(a)(8))
2810(a) 5174(a) (Rev. See 5179(a),
5505(d)), 5601 (Rev. See
5505(i), 5601(a)(1), 5615(1))
2811 5213(a), 5609
2812(a) 5175(a) (Rev. See 5171(a),
5172), 5271 (Rev. See 5171(a),
(c), 5172, 5178(a)(1)(A),
(4)(B)–(D)), 5603 (Rev. See
5601(a)(2), (3))
2813(a) 5282 (Rev. See 5201(a), 5202(a),
5204(a), (c), 5205(d), 5206(c),
5251)

2814(a)(1) 5176(a), (c) (Rev. See 5173(a),
(b), 5176(a)), 5177(c) (Rev. See
5173(b)(1), 5551(c)), 5604 (Rev.
See 5601(a)(4), (5), 5615(3))
2814(a)(2) 5176(d) (Rev. See 5173(b))
2815(a) 5177(a), 5605 (Rev. See 7214)
2815(b)(1)(A) 5177(b)(1) (Rev. See
5173(b)(1)(A))
2815(b)(1)(B) 5177(b)(2) (Rev. See
5173(b)(1)(B))
2815(b)(1)(C) 5177(b)(3) (Rev. See
5173(b)(1)(C))
2815(b)(1)(D) 5177(b)(4) (Rev. See 5173(b)(3))
2815(c)–(e) 5551(a), (b)(1), (c)
2816(a) 5178 (Rev. See 5171(a), 5172)
2817(a) 5179(a) (Rev. Omitted)
2817(b) 5179(b) (Rev. Omitted)
2818(a) 5105(a)
2818(b) 5602 (Rev. See 5615(2), 5687)
2819 5171 (Rev. See 5178(a)(1)(B),
(b), (c)(2), 5505(b),
5601(a)(6)), 5607 (Rev. See
5505(i), 5601(a)(6))
2820(a) 5173(b) (Rev. See 5178(a)(2)(B),
5202(b)), 5192(b) (Rev. See
5202(b)), 5193(a) (Rev. See

5201(a), 5202(f), 5204(a),
5205(b), 5206(a), (c), 5211)
2821 5682
2822(a) 5173(a) (Rev. See 5178(a)(1)(A),
(2)(C)), 5618 (Rev. See 5687)
2823(a) 5173(c) (Rev. See 5173(a)(2)(C))
2824 Omitted
2825 5215 (Rev. See 5201(c), 5312(a),
(c), 5373(a), 5562)
2826(a) 5196(a) (Rev. See 5203(a)), 5617
(Rev. See 5687)
2827(a) 5196(b) (Rev. See 5203(b)), 5616
(Rev. See 5687)
2828(a) 5196(c) (Rev. See 5203(c)), 5283
(Rev. See 5203(c), (d)), 5615
(Rev. See 5203(c), (e), 5687)
2829(a) 5552 (See 5503, 5505(e))
2830(a) 5196(d) (Rev. See 5203(d)), 5283
(Rev. See 5203(c), (d))
2831 5116(a) (Rev. See 5115),
5180(a), 5274(a) (Rev. See
5180), 5681
2832 5172 (Rev. See 5171(a), 5172,
5173(a), 5178(a)(1)(A),
5601(a)(2), (4))
2833(a) 5606 (Rev. See 5601(a)(4), 5602,

5615(3))

2834 5216(a) (Rev. See 5222(a)(1),

(2)(D), 5501, 5502(a), 5503,

5504(a), (b), 5505(a), (c),

5601(a)(7), (8), (9)(A)),

5608(a), (b) (Rev. See

5601(a)(7), (8), (9)(A), (12),

5615(4))

2835 Omitted

2836 5195(a) (Rev. See 5201(c)), 5613

(Rev. See 5687)

2837 Omitted

2838 5192(c) (Rev. See 5202(a), (b)),

5612 (Rev. See 5687)

2839(a) 5196(e) (Rev. See 5203(b), (c)),

5619 (Rev. See 5687)

2840 Omitted

2841(a) 5197(a)(1)(A) (Rev. See 5207(a),

(d))

2841(b) 5197(a)(1)(B) (Rev. See 5207(a),

(d))

2841(c) 5620 (Rev. See 5603, 5615(5))

2842 5611 (Rev. See 5603)

2843 5610 (Rev. See 5603)

2844(a) 5197(b) (Rev. See 5207(c))

2845 Omitted

2846(a) 5007(e)(1) (Rev. See 5004(b)(1),
5006(a)(3))
2847(a) 5007(e)(2) (Rev. Omitted)
2848 Omitted
2849 5191(a) (Rev. See 5221(a))
2850(a) 5191(a) (Rev. See 5221(a)), 5650
(Rev. See 5601(a)(14), 5615(3))
2851 5682
2852 5624 (Rev. See 5611)
2853(a) 5623 (Rev. See 5609)
2854 5649 (Rev. See 5614)
2855(a) 5285(a) (Rev. See 5207(b))
2856 5629 (Rev. See 5610(a)(10), (11))
2857(a) 5114(a) (Rev. See 5114(a)(1),
5146(a)), 5285(b) (Rev. See
5207(c)), 5621 (Rev. See 5603)
2858 5114(b)
2859 5197(a)(2) (Rev. See 5207(a)),
5621 (Rev. See 5603)
2860 Omitted
2861(a) 5282(b) (Rev. See 5202(a),
5204(a), (c), 5205(d), 5206(c))
2862(a) 5282(c) (Rev. See 5205(d))
2863(a) 5115(a) (Rev. See 5205(d))
2865(a) 5630 (Rev. See 5687)
2866 5010(c) (Rev. See 5205(g)), 5636

(Rev. See 5604(a)(2), (3),
(7)–(9), (17), 7301)
2867 5635 (Rev. See 5604(a)(17))
2868 5637 (Rev. See 5604(a)(18))
2869 5638 (Rev. See 5604(a)(19),
5613, 7301, 7302)
2870 5195(b) (Rev. See 5201(c)), 5614
(Rev. See 5687, 7301)
2871 5214(a) (Rev. See 5301(a)), 5641
(Rev. See 5606, 5613, 7301,
7302, 7321–7323)
2872 5231 (Rev. See 5171(a), 5172,
5173(a), 5178(a)(1)(A), (B),
(3)(A), (B)), 5241(b) (Rev. See
5202(a), (c), (d))
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))
2874(a) 5252 (Rev. See 5236)
2875 5231 (Rev. See 5171(a), 5172,
5173(a), 5178(a)(1)(A), (B),
(3)(A), (B)), 5246(a) (Rev. See
5212)
2876 5631 (Rev. See 5601(a)(12),
5615(6), 5687)

2877(a) 5192(d) (Rev. See 7803; T. 5
Sec. 301)

2878(a) 5193(a) (Rev. See 5201(a),
5202(f), 5204(a), 5205(b),
5206(a), (c), 5211)

2878(b) 5009(c), 5193(b) (Rev. See
5206(a), 5214(a)(4))

2878(c) 5193(c) (Rev. See 5206(b))

2878(d) 5193(d) (Rev. See 5204(c))

2879(a) 5242(a) (Rev. See 5211, 5231(a))

2879(b) 5006(a) (Rev. See 5006(a)(1),
(2), 5008(c))

2879(c) 5232(a) (Rev. See 5005(c)(1),
5006(a)(2), 5173(a), (c)(1))

2879(d) 5232(a), (c) (Rev. See
5005(c)(1), 5006(a)(2), 5173(a),
(c)(1), 5176(a), (b))

2880(a) 5006(b)

2881(a) 5245 (Rev. See 5204(a))

2882(a) 5244 (Rev. See 5213)

2883(a) 5194(a) (Rev. See 5211(a), 5212,
5213)

2883(b) 5194(d) (Rev. See 5214(a))

2883(c) 5194(c) (Rev. See 5241)

2883(d) 5194(e)(1) (Rev. See 5212, 5213)

2883(e) 5025(d), 5194(f) (Rev. See

5005(c)(1), 5212, 5223(a), (d))
2883(f) 5194(g) (Rev. See 5201(a),
5204(a), 5212)
2883(g) 5194(h) (Rev. Omitted)
2884(a) 5250(a) (Rev. See 5205(b))
2885(a) 5247(a) (Rev. See 5175(a),
5206(a), 5214(a)(4))
2885(b) 5009(b) (Rev. See 5205(i)(4)),
5247(b)
2885(d) 5648 (Rev. See 5608)
2886(a) 5247(c)
2887 5012(a) (Rev. See 5009)
2888(a) 5247(d) (Rev. See 5206(a))
2889, 2890 Omitted
2891(a) 5522(a) (Rev. See 5214(a))
2891(b) 5011(a) (Rev. See 5008(a))
2900 5006(a) (Rev. See 5006(a)(1),
(2), 5008(c))
2901(a)(1) 5011(a)(1)(A) (Rev. See
5008(a)(1)(A))
2901(a)(2) 5011(a)(1)(B) (Rev. See
5008(a)(1)(B)), 5011(b) (Rev.
See 5008(b)(1))
2901(b) 5011(a)(1)(B), (2) (Rev. See
5008(a)(1)(B), (2))
2901(c) 5011(a)(3) (Rev. See 5008(a)(3),

(4))

2901(d) 5011(a)(4) (Rev. See 5008(a)(4))

2903(a) 5243(a) (Rev. See 5171, 5172,
5178(a)(3), (4)(A), 5233(a), (b))

2903(b) 5008(a)(1) (Rev. See 5205(a)(1),
(3))

2903(c) 5008(a)(2) (Rev. See 5205(a)(3))

2903(d) 5008(a)(3)

2903(e) 5008(a)(4)

2903(f) 5243(d) (Rev. See 5206(c))

2903(g) 5243(c) (Rev. See 5233(c))

2904(a) 5243(a), (b) (Rev. See 5171,
5172, 5178(a)(3), (4)(A),

5202(g), 5233(a), (b))

2905 5243(e) (Rev. See 5175, 5206(c),

5214(a)(4))

2908 5643 (Rev. See 5601(a)(12),

5604(a)(11), (12), (16),

5615(6), 5687)

2909 5644 (Rev. See 5604(a)(4), (5),

(10))

2910(a) 5243(b) (Rev. See 5202(g),

5233(b))

2911 5243(f) (Rev. See T. 27 Sec. 121)

2912, 2913 5632 (Rev. See 5601(a)(12),

5615(6))

2914(a) 5633 (Rev. See 7214)
2915(a) 5241(c) (Rev. See 7803; T. 5
Sec. 301)
2916(a) 5194(b)
3030(a) 5001(a)(9) (Rev. See 5001(a)(8))
3030(a)(1) 5001(a)(5), (9) (Rev. See
5001(a)(4), (8)), 5041(a),
5041(b), 5042(a)(2), 5362,
5368(b)
3030(a)(2) 5022, 5041(b)(4)
3030(b) 5043(b)
3031(a) 5354, 5362, 5373(b)(1),
5373(b)(3), 5391
3032(a) 5373(a), 5382(b)(2)
3033(a) 5373(b)(1)
3034(a), 3035 5366
3036 5025(f) (Rev. See 5025(g)),
5373(a), 5381, 5382(a), (b)(1),
(2), 5383(a), (b)(3), (4), 5392
3037(a) 5362, 5373(b)(4)
3038(a) 5362
3039(a) 5370(a)(1)
3040(a) 5351, 5354, 5356, 5368(a), (b),
5369
3041(a) 5043(b), 5368(a)
3042(a) 5192(a) (Rev. See 5202(a)), 5366

3043(a) 5661(a) (See Chapter 68), (b),
5385(b)
3044 5381, 5382, 5383, 5392
3045 5381, 5382, 5384, 5392
3070(a) 5331(a) (Rev. See 5171(a), 5172,
5173(a), (c), 5178(a)(5),
5202(e), 5207(a), (c), (d),
5214(a), 5241, 5242, 5273(b)(1),
(2), (d), 5275)
3070(b) 5331(b), (c) (Rev. See 5214(a),
5273(a), (b)(1), (2), (d))
3072 5647 (Rev. See 5273(b)(1), (2),
(d), 5601(a)(12), 5607, 5615(6))
3073(a) 5332 (Rev. See 5273(c))
3074(a) 5333 (Rev. See 5243)
3100(a) 5301 (See 5171(a), (b)(1), 5172,
5173(a), (b))
3101(a) 5302 (Rev. See 5171(a), (b)(1),
5172, 5173(a), (c),
5178(a)(3)(A), (B), 5201(a),
5206(a))
3102 5303 (Rev. See 5171(a), (b)(1),
5172, 5173(a), (c), 5178(a)(5),
5241, 5242, 5273(b)(1), (2), (d))
3103 5306 (Rev. See 5025(d), (e)(1),
5103, 5113(a), 5173(c), 5201(a),

(c), 5204(c), 5243(a)(1)(A),
5306), 5312(c)
3104(a) 5309 (Rev. See 5222(b)), 5412
(Rev. See 5222(b), 5412)
3105(a) 5305 (Rev. See 5171, 5172,
5173(a), 5178(a)(1)(A), (5),
5201(a), (b), 5207(a), (c), (d),
5211, 5223(a), 5235, 5273(b)(1),
(2), (d), 5275, 5312(b))
3106(a) 5307 (Rev. See 5178(a)(2)(A),
5201(a))
3107 5308 (Rev. See 5212, 5223(a))
3108(a) 5310(a) (Rev. See 5214(a), 5241,
5242, 5273(b)(1), (2), (d))
3108(b) 5310(b) (Rev. See 5214(a), 5313)
3108(c) 5310(c) (Rev. See 5214(a))
3108(d) 5310(d) (Rev. See 5272(b))
3109 5310(a) (Rev. See 5214(a), 5241,
5242, 5273(b)(1), (2), (d))
3110 5502 (Rev. Omitted)
3111 5001(a)(6)
3112(a) 5004(b) (Rev. See 5004(a)(1),
(b)(1)), 5005(c) (Rev. See
5005(a), (b)(1), (c)(1))
3112(b) 5007(d) (Rev. See 5007(a)(1)),
5689

3113(a) 5011(c)
3114(a) 5304(a) (Rev. See 5171(b)(1),
5271(a), (b), (c), (e)(1), (f),
5272(a))
3114(b) 5304(b) (Rev. See 5271(e))
3114(c) 5304(c) (Rev. See 5271(e))
3114(d) 5304(d)
3115(a) 5686(a) (Rev. See 5687)
3116 5686(b) (Rev. See 5505(i),
5686(a)), 7302
3117(a) 5314 (Rev. See 5557)
3118 5688(d)
3119 5315
3120 5316
3121(a), (c) 5313(a), (b) (Rev. See 5275)
3121(d) 5317(b) (Rev. See 5274)
3122 5317(a)
3123 5318 (Rev. See 5314(a)(2))
3124(a) 5119 (Rev. See 5002(a))
3125(a) 5001(a)(8) (Rev. See
5001(a)(9)), 5007(d) (Rev. See
5007(a)(1)), 5311 (Rev. See 5232)
3125(b) 5310(b) (Rev. See 5214(a), 5313)
3126 Omitted
3150(a) 5051(a)
3150(b)(1) 5054 (Rev. See 5054(a)(1))

3150(b)(2) 5055 (Rev. See 5054(a)(1), (2),
(c), (d))
3150(b)(3) 5689
3150(c) 5051(b)
3152 Omitted
3153(b) 5053(a), 5401(b)
3153(c) 5053(b)
3155(a), (b) 5401(a), (b)
3155(c) 5415(a)
3155(f) 5412, 5413, 5675
3156 Omitted
3157(a) 5055 (Rev. See 5054(a)(1), (2),
(c), (d))
3158 5402(a), 5411
3159(a)–(c) 5671, 5672, 5673, 5674
3159(e)–(i) 5676(1)–(5)
3159(j) 5674
3160 5052(b)
3170 Omitted
3171(a) 5367, 5555(a) (Rev. See
5207(b)–(d))
3172(a) 5061(b)
3173(a) 5683
3173(b)(1)–(3) 5684 (Rev. See 5687 and Subtitle
F)
3173(b)(4) 5690

3173(c) 5685

3173(d) 5688(c)

3174 5064 (Rev. See 5065)

3175 5557 (Rev. See 5560)

3176(a) 5556 (Rev. See 5505(h))

3177(a) 5521(a)

3177(b) 5521(c)(1), (2)

3177(c) 5521(b)

3177(d)(1), (2) 5521(d)(1), (2)

3178 5523

3179(a), (b) 5062(a), (b)

3180 Omitted

3182(a) 5511

3182(b) 5001(a)(7)

3183(a) 5217(a) (Rev. See 5005(c)(1),
(2), 5025(d), (e)(2), 5212,
5223(a), 5234(b))

3183(b) 5217(b) (Rev. See 5561)

3183(c) 5217(c) (Rev. Omitted)

3190–3195 Omitted

3206 4821

3207 7235(d), 7264

3208 4822, 4826

3210 4841

3211 7266(a)

3212 4842

3220 4721, 6001, 6151(a)
3221 4722
3222 4772
3223 Omitted
3224 4724
3225 7237(a)
3226 4775
3227 4725
3228 4731, 7343, 7701(a)
3230 4751, 4752, 6151(a)
3231 4753
3232 4772
3233 4754, 6001, 6065(a), 6071,
6081(a), 6091(a)
3234 4755
3235 7237(a)
3236 4775
3237 4756
3238 4761, 7701(a)
3239 Omitted
3250(a)(1) 5111(a)(1) (Rev. See 5111(a))
3250(a)(3) 5111(a)(2) (Rev. See 5112(b))
3250(a)(4) 5113(a)
3250(b)(1) 5121(a)(1) (Rev. See 5121(a))
3250(b)(2) 5122(c) (Rev. See 5121(a)(2))
3250(b)(4) 5121(a)(2) (Rev. See 5122(a),

(b))

3250(c)(1) 5091

3250(d)(1) 5111(b)(1) (Rev. See 5111(b))

3250(d)(2) 5111(b)(2) (Rev. See 5112(c))

3250(d)(3) 5091, 5113(b) (Rev. See 5113(a))

3250(e)(1) 5121(b)(1) (Rev. See 5122(b))

3250(e)(2) 5121(b)(2) (Rev. See 5122(b))

3250(e)(3) 5121(c) (Rev. See 5121(c),

5122(c))

3250(e)(4) 5123(a) (Rev. See 5113(a))

3250(f)(1) 5081

3250(g) 5113(c) (Rev. See 5113(a))

3250(h) 5025(g) (Rev. See 5025(h))

3250(i) 5025(h) (Rev. See 5025(i))

3250(j)(1) 5101

3250(j)(3) 5106 (Rev. See 5106(b))

3250(l)(1), (2) 5131(a), (b)

3250(l)(3)–(5) 5132–5134

3251(a) 5113(d)(1) (Rev. See 5113(c)(1))

3251(b) 5113(d)(2) (Rev. See 5113(c)(2))

3251(c) 5123(c) (Rev. See 5113(e))

3252(a) 5124(a)

3252(b) 5124(b) (Rev. See 5146(a))

3252(c) 5124(c) (Rev. See 5146(a))

3252(d) 5692 (Rev. See 5603)

3253 5691 (Rev. See 5607, 5613, 5615,

5661(a), 5671, 5673, 5676(4),
5683, 7301, 7301(a), 7302)
3254(b) 5112(a) (Rev. See 5111(a),
5112(b))
3254(c)(1) 5122(a) (Rev. See 5121(a)(1),
5122(a))
3254(c)(2) 5111 (Rev. See 5111(a), (b),
5112(b), (c))
3254(d) 5052(a), 5092, 5402(a)
3254(e) 5112(b) (Rev. See 5112(c))
3254(f) 5122(b)
3254(g) 5025(c), 5082, 5387(c)
3254(h) 5102
3255(a) 5123(b)(1)
3255(b) 5123(b)(2) (Rev. See
5123(b)(2)(A))
3255(c) 5123(b)(3) (Rev. See 5113(d)(1),
(2))
3260 5801(a)
3261(a) 5802
3261(b) 5841
3262 5803
3263(a) 5854(a)
3263(b) 5854(a), (b)
3267 4461, 4462, 4463
3268 4471, 4472, 4473

3270(a) 5141, 7011(a)
3271 4901
3271(a) 5142(a)
3271(b) 5142(b), 6151(a)
3271(c)(1) 5104, 5142(c)
3272(a) 5143(a) (Rev. See Subtitle F),
6011(a), 6065(a), 6071, 6081(a),
6091(b), 6151(a)
3273(a) 5145 (Rev. See 5144), 6801(a)
3273(b) 5146 (Rev. See 6806(a),
7273(a)), 6806(a)
3274 5693 (Rev. See 5692), 7273(a)
3275 5147 (Rev. See 6107), 6107
3276 4906, 5148 (Rev. See 5145)
3277 4902, 5144(a) (Rev. See 5143(a))
3278 4903, 5144(c) (Rev. See 5113(a),
5143(c)(1)–(3))
3279 4904, 5144(b) (Rev. See 5143(b))
3280(a) 4905, 5144 (Rev. See 5113(a)
5143), 7011(b)
3281 6302(b)
3282 5149 (Rev. See 5147), 6302(b)
3283 4907, 5144(e) (Rev. See 5143(e))
3285 4401, 4402, 4404, 4421
3286 6419
3287 4403

3290 4411

3291 4412, 6091(b)

3292 4413, 4903, 4907, 6107

3293 6806(c)

3294 7262, 7273(b)

3297 4422

3298 4423

3300(a) 6801(a)

3300(b) 7208

3300(c) 6808

3301(a) 6801(b), 6804

3301(b) 6808

3303 Omitted

3304(a)–(d) 6805(a)–(d)

3304(e), 3305 Omitted

3310 6331(a)

3310(a) 6011(a), 6071, 6601(c)(4), 6659

3310(b) 6011(a), 6601(c)(4), 6659

3310(c) 6601(a), (f)(1), 6659

3310(d) 6155(a), 6601(f)(1), 6659

3310(e) 6659

3310(f)(1) 6011(a), 6071, 6081(a)

3310(f)(2) 5703(c), 6302(c)

3311 6155(a), 6201(a)(2)(A),
6601(c)(4), 6659

3312(a) 6501(a)

3312(b) 6501(c)(1), (3)
3312(c) 6501(c)(2)
3312(d) 6502(a)
3313 5705(a), 6511(a), (b)(1), (2)
3314 Omitted
3320(a) 7268
3320(b) Omitted
3321 7206(4)
3321(b) 7301
3321(c) Omitted
3322 7301(d)
3323(a)(1), (2) 7271(4)
3323(a)(3) 7208(5)
3323(b) 7303(7)
3324(a)–(c) 7341(a)–(c)
3325 7211
3326 7304
3330 6065(a)
3331 5704(b), 7510
3332–3335 Omitted
3350(a), (b) 7652(b)(1), (2)
3351(a) 7653(a)(2)
3351(b), (c) 7653(b), (c)
3360(a) 7652(a)(1)
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

3482 4361, 4362

3483 4382

3490 4501, 4503

3491 4501, 6011(a), 6071, 6091(b),

6151(a)
3492 4502
3493(a) 6418(b)
3493(b) 6511(e)(2)
3494(a) 6418(a)
3494(b) 6511(e)(1)
3495 6601(a), (f)
3496–3498 Omitted
3500, 3501 4501, 4504
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)

3696 6337(a)

3697(a)–(d) 6339(a)(1)–(4)

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
3760, 3761 7121, 7122
3762 7206(5)

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)
3797(a)(1)–(11) 7701(a)(1)–(11)
3797(a)(12) 7701(a)(13)
3797(a)(13) Omitted
3797(a)(14)–(20) 1465, 7701(a)(14)–(20)
3797(b), (c) 7701(b), (c)

3798 7507
3799 76
3800 7402(a)
3801 1311–1314
3802 7511
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
3813, 3814 503, 504
3900 7802
3901(a) 6801(a), 7805(c)
3901(b) 7803(b)(2)
3905, 3906, 3910, 3911, 3915, Omitted
3916

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)
3990, 3991 Omitted
3992 7101, 7402(d), 7803(c)
3993, 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)

4048 7344

5000–5004 8001–8005

5010–5012 8021–8023

TABLE II

1986 Code 1939 Code

section number section number

1 11, 12(b)(3), (c), (f)

2 12(d)

3 400

4 23(aa)(4), 401, 402, 404

5

11 13, 15, 104(b), 261

12

21 108

31 35, 322(a)(4)

32 32

33 31

34

35 25

36 23(aa)(2)

37

38

61 22(a)

62 22(n)

63 21

71 22(k)

72 22(b)(2)

73 22(m)

74

75 22(o)

76 22(j), 3799

77 123

101 22(b)(1)

102 22(b)(3)

103 22(b)(4)

104 22(b)(5)

105

106

107 22(b)(6)

108 22(b)(9), (10)

109 22(b)(11)

110

111 22(b)(12)

112 22(b)(13)
113 22(b)(14)
114 22(b)(16)
115 22(b)(8), 116(d), (e)
116
117
118
119
120
121 22(b)(17), 116(i)
141 23(aa)(1)
142 23(aa)(4), (5), 213(d)
143 23(aa)(6)
144 23(aa)(3), (7)
145
151 25(b)(1)
152 25(b)(3)
153 25(b)(2)
154
161 23
162 23(a)(1)
163 23(b)
164 23(c), (d)
165 23(e), (f), (g)(1), (2), (3),
(4), (h), (i), (k)(2)
166 23(k)

167 23(l), 23(n), 114(a)

168 23(t), 124A

169 23(t), 124B

170 23(o), (q), 120

171 23(v), 125

172 23(s), 122

173 23(bb)

174

175

211 23

212 23(a)(2)

213 23(x)

214

215 23(u)

216 23(z)

217

241 26

242 26(a)

243 26(b)(1)

244 26(b)(2)

245 26(b)(3)

246 26(b)

247 26(h)

248

261 24(a)

262 24(a)(1)

263 23(a)(1)(C), 24(a)(2), (3)

264 24(a)(4), (6)

265 23(b), 24(a)(5)

266 24(a)(7)

267 24(b), (c)

268 24(f)

269 129

270 130

271 23(k)(6)

272

273 24(d)

301 22(e), 115(a), (b), (d), (e), (j)

302 115(c), (g)(1), (i)

303 115(g)(3)

304 115(g)(2)

305 115(f)

306

307 113(a)(19)

311

312 115(c), (h), (l), (m), 394(d)

316 115(a), (b)

317

318

331 115(c)

332 112(b)(6)

333 112(b)(7)

334 113(a)(15), (18)

336

337

338

341 117(m)

342 115(c)

346 115(i)

351 112(b)(5), (c), (e)

354 112(b)(3)

355 112(b)(3), (11)

356 112(c), (e)

357 112(k)

358 113(a)(6), (23)

361 112(b)(4), (d), (e)

362 113(a)(7), (8)

363

367 112(i)

368 112(g)(1), (2), (h)

371 112(b)(10), (c), (d), (e), (k),
(l)

372 113(a)(22)

373 112(b)(9), 113(a)(20), (21)

381

382

391

392

393
394
395
401 165(a)
402 165(b), (c), (d)
403 22(b)(2)(B)
404 23(p)
421 130A
441 41, 48(a), (b)
442 46
443 47(a), (c), (e), (g); 146(a)
446 41
451 42(a)
452
453 44
454 42(b), (c), (d)
461 43
462
471 22(c)
472 22(d)(1)–(5)
481
482 45
501 101 except (12) and last par.;
165(a), 421
502 Last par. 101
503 3813

504 3814
511 421
512 421(c), (d); 422
513 422(b)
514 423
515 424
521 101(12)(A)
522 101(12)(B)
526 116(g)
531 102(a)
532 102(a)
533 102(b), (c)
534
535 26(d), 27(b)(2), 102(d)
536 102(f)
537
541 500
542 501
543 502, 507(b)
544 503
545 26(c), (d); 504, 505
546 505(e)
547 506
551 337
552 331
553 332

554 333
555 334
556 26(c), 335, 336
557 336(d)
561 26(f), 27(a)
562 26(f), 27(b)–(i)
563 504(c)
564 26(f), 27(c)–(i)
565 26(g), 28
581 104(a)
582 23(k)(2), 117(i)
583 121
584 169, second sentence of 170
591 23(r)
592 23(dd)
593 23(k)
594 110
601 26(d)
611 23(m)
612 114(b)(1)
613 114(b)(3), (4)
614
615 23(ff)
616 23(cc)
621 22(b)(15)
631 117(k)

632 105

641 161

642 162(a), (e), (f); 163, 168, 170,

172

643 162(d)

651 162(b)

652 162(b), 164

661 162(b), (c)

662 162(b), (c), 164

663 162(d)

665

666

667

668

671

672

673

674

675

676 166

677 167

678

681 162(g)

682 171

683

691 126

692 154

701 181

702 182, 183, 184, 186, 189

703 183, 189

704 191, 3797(a)(2)

705

706 188

707

708

721

722

723 113(a)(13)

731

732 113(a)(13)

733

734

735

736

741

742

743

751

752

753

754

755

761 3797(a)(2)
771
801 201(b)
802 201(a)(1)
803 201(c)(1)–(7), (d), (e)
804 202(b)
805 203A(b), (c), (d)
806 202(c)
807 201(a)(2), (3)
821 207(a)
822 207(a)(5), (b)(1), (4), (c),
(d), (e), (f)
823 207(b)(2), (3)
831 204(a)
832 204(a)(2), (b)–(f)
841 205
842 206
851 361
852 362(a), (b)(1)–(7)
853
854
855 362(b)(8)
861 119(a), (b), (e)
862 119(c), (d), (e)
863 119(e)
864 119(f)

871 211(a), (b), (c)
872 212
873 213, 214
874 215, 216
875 219
876 220
877 221
881 231(a)
882 231(b), (c); 232(a), (b); 233,
234, 235(a)
883 231(d)
884 236(b), 237, 238
891 103
892 116(c)
893 116(h)
894 22(b)(7)
901 131(a), (g)
902 131(f)(1), (2)
903 131(h)
904 131(b)(1)
905 131(c), (d), (e)
911 116(a)
912 116(j), (k)
921 109
922 26(i)
931 251

932 252

933 116(l)

941 262

942 263

943 116(f), 265

1001 111

1002 112(a)

1011 113(b), except (1)–(4)

1012 113(a)

1013 113(a)(1)

1014 113(a)(5)

1015 113(a)(2), (3), (4)

1016 113(b)(1), (2)

1017 113(b)(3)

1018 113(b)(4)

1019 113(c)

1020 113(d)

1021

1022 113(e)

1031 112(b)(1), (c)(1), (e), 113(a)(6)

1032

1033 112(f), 113(a)(9)

1034 112(n)

1035

1036 112(b)(2)

1051 113(a)(11)

1052 113(a)(12), (16)

1053 113(a)(14)

1054

1071 112(m)

1081 112(b)(8), 371

1082 372, 113(a)(17)

1083 373

1091 118, 113(a)(10)

1201 117(c)

1202 23(ee), 117(b)

1211 117(d)

1212 117(e)

1221 117(a)(1)

1222 117(a)(2)–(10)

1223 117(h)

1231 117(j)

1232 117(f)

1233 117(e), (g)(1)

1234 117(g)(2)

1235

1236 117(n)

1237

1238 117(g)(3)

1239 117(o)

1240 117(p)

1241

1301 107(a)
1302 107(b)
1303 107(d)
1304 107(c), (e)
1311 3801(b)
1312 3801(b)
1313 3801(a)
1314 3801(c), (d), (e), (f), (g)
1315
1321 22(d)(6)
1331 127(c)(1)
1332 127(c)(2)
1333 127(c)(3)
1334 127(c)(4)
1335 127(c)(5)
1336 127(d)
1337 127(e), (f)
1341
1346 128
1347 106
1351
1361
1401 480
1402 481
1403 482
1441 143(b)

1442 144
1443 143(h)
1451 143(a)
1461 143(c)
1462 143(d)
1463 143(e)
1464 143(f)
1465 3797(a)(16)
1471 650, 651
1481 3806
1491 1250
1492 1251
1493 1252
1494 1253
1501 141(a)
1502 141(b)
1503 141(c)
1504 141(d), (e), (f), (g)
1505 141(h), (i)
1551 15(c)
1552
2001 810, 935
2002 822(b)
2011 810, 813(b)
2012 813(a)(2), 936(b)
2013

2014 813(c), 936(c)
2015 927
2016 874(b)(3)
2031 811(k)
2032 811(j)
2033 811(a)
2034 811(b)
2035 811(c)(1)(A), 811(1)
2036 811(c)(1)(B)
2037 811(c)(1)(C), (c)(2), (3)
2038 811(d)
2039
2040 811(e)
2041 811(f); 403(d)(2) R.A. 1942; 2,
P.L. 635 (80th Cong.)
2042 811(g)
2043 811(i), 812(b)
2044 811(h)
2051 812
2052 935(c)
2053 812(b)
2054 812(b)
2055 812(d)
2056 812(e)
2101 860, 935
2102 861(a)(2)

2103 861(a)
2104 862
2105 863
2106 861
2201 939
2202 850
2203 930(a)
2204 825(a)
2205 826(b)
2206 826(c)
2207 826(d)
2501 1000(a)
2502 1001(a), (b); 1008(a), 1030(a)
2503 1003(a), 1003(b)
2504
2511 1000(b), 1030(b)
2512 1002, 1005
2513 1000(f)
2514 1000(c); 452(b)(2) R.A. 1942; 2,
P.L. 635 (80th Cong.)
2515
2516
2521 1004(a)(1)
2522 1004(a)(2), 1004(b)
2523 1004(a)(3)
2524 1004(c)

3101 1400
3102 1401(a), (b)
3111 1410
3112 1412
3121 1426(a)–(e), (g)–(l)
3122 1420(e)
3123 1427
3124 1428
3125 1432
3201 1500
3202 1501(a), (b)
3211 1510
3212 1511
3221 1520
3231 1532(a)–(e), (g), (h)
3232 1534
3233 1538
3301 1600
3302 1601(a), (b), (c)
3303 1602
3304 1603
3305 1606
3306 1607(a)–(j), (l)–(o)
3307 1608
3308 1611
3401 1621

3402 1622(a)–(d), (g)–(k)

3403 1623

3404 1624

3501 1420(a), 1530(a), 1605(a)

3502 1402, 1503, 1512, 1622(e)

3503 1422, 1531

3504 1632

4001 1650, 2400

4002 2412(a)

4003 2400, 2412(b)

4011 1650, 2401

4012 2401, 2412(a)

4013 2412(b)

4021 1650, 2402(a)

4022 2402(a), (b)

4031 1651(a)

4041 2450

4051 2403(c)

4052 2404

4053 2405

4054 2413

4055 2406, 2453

4056 2406

4057

4061 3403(a), (b), (c)

4062

4063 3403(c), (d)
4071 3400(a)
4072 3400(c)
4073 3400(a)
4081 3412(a)
4082 3412(b), 3412(c)
4083 3412(a)
4091 3413
4092 3413
4093 3413
4101 3412(d)
4102 3412(e)
4111 3405
4112 3405
4113 3405(b)
4121 3406(a)(3)
4131 3406(a)
4141 3404(a)
4142 3404(b)
4143 3404(a), 3404(b)
4151 3404(d)
4152 3404(d)
4161 3406(a)(1)
4171 3406(a)
4172 3406(a)(4)
4173 3406(a)(4)

4181 2700(a), 3407

4182 2700(b)(2), 3407; 706, P.L. 911

(81st Cong.)

4191 3406(a)(6)

4192 3406(a)(6)

4201 3408(a)

4211 3409(a)

4216 2704, 3441

4217 3440

4218 3444

4219 3445

4220 3442

4221 3406(b), 3408(b)

4222 2456, 3451

4223 3446

4224 2700(b), 3407, 3442(3)

4225 2705

4226

4231 1700

4232 1700(e), 1704

4233 1701

4234 1702, 1703

4241 1710

4242 1712

4243 1711

4251 3465

4252 3465
4253 3465, 3466(b), (c)
4254 3465
4261 3469
4262 3469(a), (b), (f)
4271 3475(a), (c)
4272 3475(a), (b)
4273 3475(e)
4281 3460(a)
4282 3460(b)
4283 3460(c)
4286 1850
4287 1857
4291 1715(a), 1851, 3467(b), 3469(d),
3475(c)
4292 3466(a), 3469(f), 3475(b)(1)
4293 307 R.A. 1943
4294
4301 1800, 1802(a)
4302 1802(a)
4303 1808(g)
4304 1802(a)
4305
4311 1800, 1801
4312 1801
4313 1801

4314 1801
4315 1801
4316
4321 1800, 1802(b)
4322 1802(b)
4323 1802(b)
4324
4331 3480, 3481(a)
4332 3481(a)
4333
4341 1802(b), 3481(a)
4342 1802(b), 3481(a)
4343 1802(c), 3481(b)
4344 1802(b), 3481
4345
4351 1802(b), 3481(a)
4352 1802(b), 3481(a)
4353 1802(b), 3481(a)
4354
4361 3480, 3482
4362 3482
4363
4371 1804(a)–(c)
4372 1804(a)–(d)
4373 1804, 1808(b)
4374 1821(b)(3)

4375

4381 1801, 1802(a), (b)

4382 1808(a)–(f), except (b), 3483

4383 1809(a)

4401 3285(a), (c), (d)

4402 3285(e)

4403 3287

4404 3285(f)

4405

4411 3290

4412 3291

4413 3292

4414

4421 3285(b)

4422 3297

4423 3298

4451 1807

4452 1831(a)

4453 1830

4454 1809(a)

4455 1831(b)

4456 1832

4457

4461 3267(a)

4462 3267(b)

4463 3267(c)

4471 1650, 3268(a)
4472 3268(a)
4473 3268(a)
4474
4501 3490(a), 3491(a), 3500, 3508
4502 3492, 3507
4503 3490(b)
4504 3501
4511 2470(a)(1), (2)
4512 2477
4513 2470(a)(2), 2470(b), 2474
4514
4521 3420, 3422
4531 3420, 3423
4532 3423
4541 3420, 3425
4542 3425
4551 3420, 3424
4552 3424
4553 3424(a)
4561 2490, 2491(a)
4562 2491(a)
4571 2490, 2491(b), 2491(d)
4572 2491(f)
4581 2490, 2491(c)
4582 2491(c), (g), 2492

4591 2306, 2311(a)

4592 2300

4593 2300, 2307

4594 2302

4595 2303, 2404

4596 2302(e)

4597 2303(c)

4601 2493, 3430

4602 2492

4603

4701 2550(a), (b)

4702 2551(a), (b), (c)

4703 2552(a)

4704 2553

4705 2554

4706 2558(a), (c)

4707

4711 2567(a)

4712 2567(b), 2568

4713 2569

4714 2571

4715

4721 3220

4722 3221

4723 2553(a)

4724 3224

4725 3227(a)
4726
4731 P.L. 240, (83d Cong.); 3228(a)
4732 2555
4733 2558(b)
4734 2561
4735 2564; P.L. 238, (83d Cong.)
4736 2562
4741 2590(a), (b)
4742 2591
4743 2592(a)
4744 2593
4745 2598
4746
4751 3230(a)
4752 3230(b), (c), (d)
4753 3231
4754 3233
4755 3234
4756 2601, 3237
4757
4761 3238
4762 2603
4771 2550(c)(1), (2); 2552(b),
2590(c), 2592(b)
4772 3222, 3232

4773 2556, 2595
4774 2563, 2602
4775 3226, 3236
4776
4801 2651(a), (b)
4802 2650
4803 2651(c), 2659(a)
4804 2653
4805 2654, 2655
4806
4811 2321(a), (b)
4812 2306, 2327(a)
4813 2305, 2321(c), 2327(a), (d)
4814 2322(b)–(e)
4815 2323(c), 2324
4816 2307, 2327(a)
4817 2325
4818 2311, 2327(a)
4819
4821 3206
4822 3208
4826 2320, 2322(a), 2323(a), (b); 3208
4831 2351(a), (b); 2356
4832 2351(c), 2355, 2356, 2361
4833 2352(b)–(e)
4834 2353(b), 2354(b), (c)

4835 2360
4836
4841 3210
4842 3212
4846 2350, 2352(a), 2353(a), 2354(a)
4851 1920(a), (b)
4852 1931
4853 1925
4854 1926
4861 1921
4862 1927
4863 1922
4864 1923
4865 1924
4871 1920(c)
4872 1928
4873 1932
4874 1930
4875 1935
4876 1933
4877
4881 1900
4882 1905
4883 1901, 1906
4884 1902
4885 1903

4886
4891 1805
4892 1805
4893 1809(a)
4894 1805
4895 1805
4896 1805
4897
4901 3271
4902 3277
4903 3278, 3292
4904 3279
4905 3280
4906 3276
4907 3283, 3292
5001 2800(a)(1), (4), (6), (c);
3030(a)(1); 3111; 3125(a);
3182(b)
5002 2809(a), (b)(1), (2), (c), (d)
5003
5004 2800(e)(1), (2), (3), (4); 3112
5005 2800(a)(1), (d); 3112
5006 2800(a)(1), (b)(2), (f);
2879(b); 2880, 2900(a)
5007 2800(f), (a)(3), (4); 2846(a),
2847(a); 3112(b); 3125(a)

5008 2803(a)–(e), 2903(b)–(e)
5009 2802, 2885, 2878
5010 2802(a), (b); 2866
5011 2891(b), 2901(a), (b), (c), (d);
3113
5012 2887
5021 2800(a)(5), 2801(b)
5022 3030(a)(2)
5023 2801(e)(5)
5024
5025 2800(a)(5); 2801(c)(2), (e);
2883(e), 3036(a), 3250(h), (i);
3254(g)
5026 2800(a)(1)(A)
5027 2802(c)
5028
5041 3030(a)(1), (2)
5042 3030(a)(1)
5043 3030(b), 3041
5044
5045
5051 3150(a), (c)
5052 3160, 3254
5053 3153(b)(c)
5054 3150(b)(1)
5055 3150(b)(2), 3157(a)

5056
5057
5061 3172(a)
5062 3179(a), (b)
5063 1656(a), (b), (c)
5064 3174
5065
5081 3250(f)(1)
5082 3254(g)
5083
5084
5091 3250(c)(1), (d)(3)
5092 3254(d)
5093
5101 3250(j)(1)
5102 3254(h)
5103
5104 3271(c)(1)
5105 2818(a)
5106 3250(j)(3)
5111 3250(a)(1), (a)(3), (d)(1),
(d)(2); 3254(c)(2)
5112 3254(b), (e)
5113 3250(a)(4), (d)(3), (g);
3251(a), (b)
5114 2857, 2858

5115 2863

5116 2831

5121 3250(b)(1), (b)(4), (e)(1), (2),
(3)

5122 3250(b)(2), 3254(c)(1), (f)

5123 3250(e)(4); 3251(c); 3255(a),
(b), (c)

5124 3252(a), (b), (c)

5131 3250(l)(1), (2)

5132 3250(l)(3)

5133 3250(l)(4)

5134 3250(l)(5)

5141 3270

5142 3271(a), (b), (c)

5143 3272(a)

5144 3277, 3278, 3279, 3280(a), 3283

5145 3273(a)

5146 3273(b)

5147 3275(a)

5148 3276

5149 3282

5171 2819

5172 2832

5173 2820(a), 2822, 2823

5174 2810

5175 2812

5176 2814(a)(1), (a)(2)
5177 2814(a)(1); 2815(a), (b)(1)(A),
(B), (C), (D)
5178 2816
5179 2817(a), (b)
5180 2831
5191 2849, 2850(a)
5192 2820, 2838, 2877, 3042
5193 2820, 2878(a), (b), (c), (d)
5194 2883(a)–(g), 2916
5195 2836, 2870
5196 2826, 2827, 2828, 2830, 2839
5197 2841, 2844, 2859
5211 2804
5212 2808
5213 2811
5214 2871
5215 2825
5216 2834
5217 3183(a), (b), (c)
5231 2872, 2873, 2875
5232 2879(c), (d)
5233
5241 2872, 2873, 2915, 4013(a)
5242 2879(a)
5243 2903(a), (f), (g); 2904, 2905,

2910, 2911
5244 2882
5245 2881
5246 2875
5247 2885(a), (b), 2886, 2888
5248
5249
5250 2884
5251
5252 2874
5271 2812
5272 2801(e)(1)
5273 2801(e)(2)
5274 2831
5275
5281 2801(e)(1), (d)
5282 2813, 2861, 2862
5283 2828, 2830
5284
5285 2855, 2857
5301 3100
5302 3101
5303 3102
5304 3114
5305 3105
5306 3103

5307 3106

5308 3107

5309 3104

5310 3108(a)–(d); 3109, 3125(b)

5311 3125(a)

5312

5313 3121(a), (c)

5314 3117

5315 3119

5316 3120

5317 3121(d), 3122

5318 3123

5319 3124

5320

5331 3070(a), (b)

5332 3073

5333 3074

5334

5351 3040

5352

5353

5354 3031(a), 3040

5355

5356 3040

5357

5361

5362 3030(a)(1), 3031(a), 3037, 3038;

19 U.S.C. 81(c), 1309, 1311

5363

5364

5365

5366 3034, 3035, 3042

5367 3171

5368 3030(a)(1), 3040, 3041

5369 3040

5370 3039

5371

5372

5373 3031, 3032, 3033, 3036, 3037(a)

5381 3036, 3044(a), 3045

5382 3032, 3036, 3044, 3045

5383 3036, 3044(b), (c)

5384 3045

5385 3043(a)

5386 2801(e)(3), (4)

5387 3254(g)

5388

5391 2801(c), (e)(3); 3031(a)

5392 3036, 3044(b), 3045

5401 3153(b); 3155(a), (b)

5402 3158, 3254(d)

5403

5411 3158

5412 3104, 3155(f)

5413 3155(f)

5414

5415 3155(c)

5416

5501

5502 3110

5511 3182(a)

5512

5521 3177(a), (b), (c), (d)(1)

5522 2891(a)

5523 3178

5551 2815(c), (d), (e)

5552 2829

5553

5554

5555 3171

5556 3176

5557 3175

5601 2810

5602 2818

5603 2812

5604 2814

5605 2815(a)

5606 2833

5607 2819
5608 2834
5609 2811
5610 2843
5611 2842
5612 2838
5613 2836
5614 2870
5615 2828
5616 2827
5617 2826
5618 2822
5619 2839
5620 2841
5621 2857(a), 2859
5622 2807
5623 2853
5624 2852
5625 2806(c)
5626 2806(f)
5627 2801(e)(2)
5628 2801(f)
5629 2856
5630 2865
5631 2876
5632 2912, 2913

5633 2914(a)
5634 2806(a)(1)(2)
5635 2867
5636 2866
5637 2868
5638 2869
5639 2806(d)
5640 2803(f)
5641 2871
5642 2803(g)
5643 2908
5644 2909
5645 2806(b)(1)
5646 2806(e)
5647 3072
5648 2885(d)
5649 2854
5650 2850
5661 3043
5662
5663
5671 3159
5672 3159
5673 3159
5674 3159
5675 3155(f)

5676 3159(e), (f), (g), (h), (i)

5681 2831

5682 2821, 2851

5683 3173(a)

5684 3173(b)

5685 3173(c)

5686 3115, 3116

5687 2806(g)

5688 2805(a)–(b); 3118, 3173(d), 63

Stat. 377 et seq.

5689 2800(a)(1)(B), 3112(b),

3150(b)(3)

5690 3173(b)(4)

5691 3253

5692 3252

5693 3274

5701 2000

5702 2010, 2030, 2050, 2110

5703 2001, 2002(b), (c), 2194,

3310(f)(2)

5704 2040, 2101, 2111(f); 2130(d);

2135(a)(1), (2), (3); 2197(b);

2130(d)

5705 2137, 2198, 3313

5706 2136

5707 2000(g)(1), (2), (3)

5711 2013, 2033, 2039(a), 2053

5712 2012, 2032, 2052

5713 2014, 2054

5721 2017, 2036

5722 2019, 2038, 2039(b), 2194

5723 2100, 2102, 2103(a)(1), 2111,
2112(a)(1), 2130(a), (b), (c)

5731 2059, 2060

5732 2058

5741 2018, 2037, 2039(b)(1), 2056,
2194

5751 2104(a), 2113, 2170(a)(2)

5752 2103(e), 2112(e)

5753 2190

5761 2156(c), 2161(m)(1), 2180(1)

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)

5801 3260

5802 3261(a)

5803 3262

5811 2720

5812 2721

5813 2722

5814 2723

5821 2734

5831 2700, 3407

5841 3261(b)

5842 2724

5843 2725

5844 2727

5845 2728

5846 2731

5847 2732

5848 2733

5851 2726(a)

5852 2726(b)

5853 2726(c)

5854 3263

5861 2729

5862 2730

6001 51, 54(a), (b); 821(d), 1007(a),

(b); 1720, 1835, 1928(b), 2302,

2303, 2322(c), 2324, 2352, 2555,
2569(d), 2594(a), 2653(b), 2709,
2724, 3220(c), 3233(a), 3603
6011(a) 47(a), 51, 143(c), 215(a), 217,
235, 251(g), 1420(c), 1530(b),
1604(a), 1624, 1700 (c)(2),
(d)(2), (e)(2); 1716(a),
1852(a), 1902(a)(1), 2403(a),
2451(a), 2471, 2701, 3272(a),
3310(a), (b), (f)(1), 3448(a),
3461, 3467(b), 3469(d), 3475(c),
3491(a), 3611(a)(1)
6011(b)
6012(a) 51(a), 52(a), 142(a)(2), (3),
(4); 217(b), 235(b)
6012(b)(1) 51(b)(4), (c), (g)(5); 142(a)(1)
6012(b)(2) 51(c), 58(f), 142(a)
6012(b)(3) 52(a)
6012(b)(4) 142(a)
6012(b)(5) 142(b)
6013(a) 51(b)(1), (2), (3), (4), (5)
6013(b) 51(g)(1)–(5)
6014(a) 51(f)(1), (2), (4)
6014(b) 51(b)(1), 51(f)(3)
6015(a) 58(a)
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)
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

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)

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), 2452(b),
3443(a)(3)(B), (b), (d)
6416(b)(1) 2407(a), 3443(a)(2)
6416(b)(2)(A) 3443(a)(3)(A)(i)
6416(b)(2)(B) 3443(a)(3)(A)(ii)

6416(b)(2)(C) 3443(a)(3)(A)(iii)
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)
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 146(f)

6659 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)

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)
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

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)

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: * * *.

–SOURCE–

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

–MISC2–

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, Sec. 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."

–HEAD–

INTERNAL REVENUE TITLE

–MISC3–

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, Sec. 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, Sec. 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, Secs. 307(b)(2), 308(a), Sept. 3, 1982, 96 Stat. 590, 591, provided that, applicable to payments of interest, dividends, and patronage dividends paid or credited after June 30, 1983, subtitle C heading is amended to read "Employment taxes and collection of income tax at source". Section 102(a), (b) of Pub. L. 98–67, title I, Aug. 5, 1983, 97 Stat. 369, repealed subtitle A (Secs. 301–308) of title III of Pub. L. 97–248 as of the close of June 30, 1983, and provided that the Internal Revenue Code of 1954 [now 1986] [this title] shall be applied and administered (subject to certain exceptions) as if such subtitle A (and the amendments made by such subtitle A) had not been enacted.

1981 – Pub. L. 97–119, title I, Sec. 103(c)(2), Dec. 29, 1981, 95 Stat. 1638, added subtitle I heading "Trust Fund Code".

1976 – Pub. L. 94–455, title XIX, Sec. 1907(b)(2), Oct. 4, 1976, 90 Stat. 1836, substituted in subtitle G heading "The Joint Committee on Taxation" for "The Joint Committee on Internal Revenue Taxation".

1974 – Pub. L. 93–443, title IV, Sec. 408(a), Oct. 15, 1974, 88 Stat. 1297, added subtitle H heading "Financing of Presidential election campaigns".

–SECREf–

TITLE REFERRED TO IN OTHER SECTIONS

This title is referred to in title 2 sections 31a–2, 31a–3, 31a–4, 60c–1, 65c, 434, 441b, 632, 651, 691e, 691f, 1610, 1953; title 5 sections 5514, 8432, 8440, 8440e; title 6 section 395; title 10 section 2401; title 11 sections 346, 745; title 12 sections 1825, 3413; title 15 sections 78c, 78kkk, 80a–3, 80b–3, 631b; title 16 sections 460lll–47, 470b, 1855; title 18 sections 983, 4043; title 20 sections 1087–1, 1087–2, 1087ee, 1087ss, 1087vv; title 22 sections 3307, 3968, 4071i, 4071j, 5401; title 25 sections 983f, 1716, 2719; title 29 sections 1002, 1061, 1083, 1146, 1301, 1453, 2897; title 30 section 1473; title 31 sections 1324, 3105, 3106, 3124, 3332, 3701, 3711, 3716, 3718, 3720B, 3729, 3801; title 33 section 2717; title 36 sections 20208, 20708, 20909, 21008, 21108, 22908, 40108, 50108, 60108, 70108, 70308, 80508, 100108, 110108, 140708, 150109, 151508, 152108, 152708, 152909, 154508, 154709, 170309, 170508, 190309, 210309, 220708, 230509, 240108; title 38 sections 7361, 7363; title 40 sections 1301, 1312, 3131; title 42 sections 401, 405, 408, 416, 604, 1007, 1395b–5, 1395y, 1471, 4636, 5055, 8217, 10702; title 45 sections 231m, 1347; title 46 App. section 1177; title 49 section 326; title 50 section 2154.

–STATAMEND–

TABLE OF CONTENTS

This Table of Contents is inserted for convenience of users and was not enacted as part of the Internal Revenue Code of 1986.

–HEAD–

Subtitle A – Income Taxes

–MISC4–

Chapter Sec.

1. Normal taxes and surtaxes 1
2. Tax on self–employment income 1401
3. Withholding of tax on nonresident aliens and foreign corporations 1441
- [4, 5. Repealed.]
6. Consolidated returns 1501

–HEAD–

Subtitle B – Estate and Gift Taxes

11. Estate tax 2001
12. Gift tax 2501
13. Tax on generation skipping transfers 2601
14. Special valuation rules 2701

Subtitle C – Employment Taxes

21. Federal insurance contributions act 3101
22. Railroad retirement tax act 3201
23. Federal unemployment tax act 3301
- 23A. Railroad unemployment repayment tax 3321
24. Collection of income tax at source on wages 3401
25. General provisions relating to employment taxes 3501

Subtitle D – Miscellaneous Excise Taxes

31. Retail excise taxes 4001
32. Manufacturers excise taxes 4061
33. Facilities and services 4231
34. Policies issued by foreign insurers 4301

- 35. Taxes on wagering 4401
- 36. Certain other excise taxes 4451
- [37. Repealed.]
- 38. Environmental taxes 4611
- 39. Registration–required obligations 4701
- 40. General provisions relating to occupational taxes 4901
- 41. Public charities 4911
- 42. Private foundations; and certain other tax–exempt organizations 4940
- 43. Qualified pension, etc., plans 4971
- 44. Qualified investment entities 4981
- [45. Repealed.]

46. Golden parachute payments 4999

47. Certain group health plans 5000

Subtitle E – Alcohol, Tobacco, and Certain Other Excise Taxes

51. Distilled spirits, wines, and beer 5001

52. Cigars, cigarettes, smokeless tobacco, pipe tobacco,
and cigarette papers and tubes 5701

53. Machine guns, destructive devices, and certain other
firearms 5801

54. Greenmail 5881

55. Structured settlement factoring transactions 5891

Subtitle F – Procedure and Administration

61. Information and returns 6001

62. Time and place for paying tax 6151

63. Assessment 6201

- 64. Collection 6301
- 65. Abatements, credits, and refunds 6401
- 66. Limitations 6501
- 67. Interest 6601
- 68. Additions to the tax, additional amounts, and assessable penalties 6651
- 69. General provisions relating to stamps 6801
- 70. Jeopardy, receiverships, etc. 6851
- 71. Transferees and fiduciaries 6901
- 72. Licensing and registration 7001
- 73. Bonds 7101
- 74. Closing agreements and compromises 7121
- 75. Crimes, other offenses, and forfeitures 7201
- 76. Judicial proceedings 7401
- 77. Miscellaneous provisions 7501
- 78. Discovery of liability and enforcement of title 7601
- 79. Definitions 7701
- 80. General Rules 7801

Subtitle G – The Joint Committee on Taxation

- 91. Organization and membership of the Joint Committee 8001
- 92. Powers and duties of the Joint Committee 8021

Subtitle H – Financing of Presidential Election Campaigns

- 95. Presidential election campaign fund 9001
- 96. Presidential primary matching payment account 9031

Subtitle I – Trust Fund Code

- 98. Trust Fund Code 9501

Subtitle J – Coal Industry Health Benefits

99. Coal industry health benefits 9701

Subtitle K – Group Health Plan Requirements

100. Group health plan requirements 9801

–FOOTNOTE–

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

–End–

–CITE–

26 USC Subtitle A – Income Taxes 01/06/03

–EXPCITE–

TITLE 26 – INTERNAL REVENUE CODE

Subtitle A – Income Taxes

–HEAD–

Subtitle A – Income Taxes

–MISC1–

Chapter

1. Normal taxes and surtaxes.
2. Tax on self–employment income.
3. Withholding of tax on nonresident aliens and foreign corporations.

[4, 5. Repealed.]

6. Consolidated returns.

AMENDMENTS

1997 – Pub. L. 105–34, title XI, Sec. 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, Sec. 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, Sec. 474(r)(29)(D), July

18, 1984, 98 Stat. 844, struck out "and tax-free covenant bonds" at end of item for chapter 3.

–SECRET–

SUBTITLE REFERRED TO IN OTHER SECTIONS

This subtitle is referred to in sections 35, 810, 2056A, 2107, 3402, 3502, 3507, 3508, 4911, 4980, 4999, 5041, 5881, 6011, 6012, 6013, 6038A, 6075, 6111, 6159, 6164, 6201, 6211, 6212, 6213, 6214, 6229, 6231, 6234, 6242, 6311, 6315, 6401, 6404, 6420, 6421, 6427, 6501, 6601, 6621, 6672, 6682, 6694, 6695, 6696, 6702, 6871, 6901, 6905, 7001, 7463, 7491, 7701, 7851, 7852, 7872, 7873 of this title; title 22 sections 1627, 5510; title 25 sections 1729, 1754; title 31 section 3105; title 42 sections 411, 11371; title 45 section 231m; title 48 section 1421i; title 50 App. section 2017e.

–End–