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FOREWORD

This volume contains the complete text of the Internal Revenue Code of 1939, including 1955 amendments through the end of the First Session of the 84th Congress.

The singular nature of the taxation field requires preservation of the 1939 Code despite the enactment of the Internal Revenue Code of 1954. Congress, in recognition of this fact, has enacted a number of retrospective amendments to the 1939 Code after the 1954 revision date. Not only are such amendments expected to continue but it is anticipated that cases will arise under various provisions of the 1939 Code for some time to come.

Internal Revenue Acts

Special volumes of Title 26 preserve and make conveniently available the full original text of all Internal Revenue Acts enacted by the Congress since the adoption of the United States Code, beginning with the Revenue Act of 1924.

These reference volumes are indispensable in resolving questions arising under such earlier laws.

Tables

Valuable official Tables are set out in this volume as follows:

Table I lists the sections of the 1939 Code and indicates the sections of the 1954 Code that cover the subject matter contained in the earlier provisions.

Table II lists the sections of the 1954 Code and shows the sections of the 1939 Code from which they are derived.

Federal Tax Regulations

The administrative regulations implementing the Internal Revenue Code, 26 U.S.C.A., are published and supplemented in the United States Code Congressional and Administrative News. These regular volumes preserve, in permanent form, the regulations governing federal taxation in effect at the start of each year.

TABLE I

Former 26 U.S.C.A. 1939 Code Sec.	Present 26 U.S.C.A. 1954 Code Sec.
1081	6103
1100	7441
1101	7442
1102(a)-(g)	7443(a)-(g)
1103(a)-(d)	7444(a)-(d)
1104	7445
1105	7446
1106	7447
1110	7451
1111	7453
1112	7454(a)
1113	7455
1114	7456(a)
1114(b)	7456(c)
1115(a)	7457(a)
1115(b)	7457(b)
1116	7458
1117(a)-(f)	7459(a)-(f)
1117(g)	6155(a), 6050, 6673
1117(h)	Omitted
1118	7460
1119	6902
1120	7461
1121	7462
1130	7471
1131	7472
1132	7473
1133	7474
1140	7481
1141	7482
1143	7483
1143	7484
1144	Omitted
1145	7101, 7485(a)
1146	7486
1250	1491
1251	1492
1252	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)	Omitted
1401(d) (2)	Omitted
1401(d) (3)	6413(c) (1)
1401(d) (4)	6413(c) (2)
1402	3502

Former 26 U.S.C.A. 1939 Code Sec.	Present 26 U.S.C.A. 1954 Code Sec.
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)	6803(a) (1)
1423(c)	6803(a) (2)
1424	7509
1425(a)	7209
1425(b)	7208(1)
1426(a)-(e)	3121(a)-(e)
1426(f)	7701(a) (1)
1426(g)-(i)	3121(f)-(k)
1427	3123
1428	3124
1429	7805(a), (c)
1430	Omitted
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	3211
1511	3212
1512	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)

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1939 CODE TO 1954 CODE

Former 26 U.S.C.A. 1939 Code Sec.	Present 26 U.S.C.A. 1954 Code Sec.	Former 26 U.S.C.A. 1939 Code Sec.	Present 26 U.S.C.A. 1954 Code Sec.
1532(i)	7701(a) (1)	1633(c)	6081(a)
1534	3232	1634(a)	7204
1535	7805(a), (c)	1634(b)	6659, 6674
1536	Omitted	1635(a)	6501(a)
1537	Omitted	1635(b)	6501(c) (1), (3)
1538	3233	1635(c)	6501(c) (2)
1600	3301	1635(d)	6502(a)
1601(a), (b), (c)	3302	1635(e)	6501(b) (2)
1601(d)	6413(d)	1635(f)	Omitted
1602	3303	1635(g)	Omitted
1603	3304	1636(a) (1)	6511(a), (b) (1)
1604(a)	6011(a), 6065, 6071, 6091(b) (1), (2)	1636(a) (2)	6511(b) (2)
1604(b)	6081(a)	1636(b)	Omitted
1604(c)	6106	1636(c)	6513(c)
1605(a)	3501	1636(d)	Omitted
1605(b)	6601(a), (f) (1)	1636(e)	Omitted
1605(c)	6152(a) (3), (b), 6155(a), 6601(c) (2)	1650	4001, 4011, 4021, 4471
1605(d)	6161(a) (1)	1651	4031
1605(e)	6313	1652	Omitted
1606	3305	1653	Omitted
1607(a)-(j)	3306(a)-(j)	1654	Omitted
1607(k)	7701(a) (1)	1655	Omitted
1607(l)-(o)	3306(k)-(n)	1656(a), (b), (c)	5063(a), (b), (c)
1608	3307	1657	Omitted
1609	7805(a), (c)	1658	Omitted
1610	Omitted	1659	Omitted
1611	3308	1700	4231, 4232, 6011 (a)
1621	3401	1701	4233
1622(a), (b)	3402(a), (b)	1702	4234
1622(c) (1) (A)	Omitted	1703	4234
1622(c) (1) (B), (2)-(5)	3402(c)	1704	4232
1622(d)	3402(d)	1710	4241
1622(e)	3502(b)	1711	4243
1622(f) (1)	6414	1712	4242
1622(f) (2)	6401, 6402	1715(a)	4291
1622(g)-(k)	3402(e)-(l)	1715(b), (c)	6151(a)
1623	3403	1715(d)	6415(b), (c), (d), 6416(a)
1624	3404, 6011(a)	1716(a)	6011(a), 6065(a)
1625(c)	6081(a)	1716(b)	6071, 6081(a)
1626(a)	7204	1716(c)	6091(b) (1), (2)
1626(b)	6674	1717	6601(a), (f) (1)
1626(d)	7205	1718(a)	7201, 7203
1627	Omitted	1718(b)	7201, 7202
1631	6651(a)	1718(c)	6659, 6671(a), 6672
1632	3504	1718(d)	6671(b), 7343
1633(a), (b)	6051(a)-(d)	1719	6302(b)
		1720	6001

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