SELECTED FEDERAL TAXATION

STATUTES AND REGULATIONS

Selected and Edited By
Daniel J. Lathrope

2001 EDITION

INCOME TAXES

Selected Code Sections — Selected Treasury Regulations

ESTATE TAX

Selected Code Sections — Selected Treasury Regulations

GIFT TAX

Selected Code Sections — Selected Treasury Regulations

GENERATION–SKIPPING TRANSFERS TAX

Selected Code Sections

PROCEDURE AND ADMINISTRATION

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PREFACE

This volume is for student use in courses studying the provisions of the Internal Revenue Code. It contains selected and edited sections of the Internal Revenue Code (Title 26 of the United States Code), Treasury Regulations (Title 26 of the Code of Federal Regulations), proposed regulations, and, in the Appendix, various items that the Internal Revenue Service has issued.

The purpose of the volume is to provide a reasonably compact, convenient, and economical set of materials. It is not a complete source of the Code and Regulations. The entire text of the Code and Regulations is over 10,000 pages, the bulk of which students do not use.

This edition is current through June 5, 2000. It reflects changes made to the Code by the Miscellaneous Trade and Technical Corrections Act of 1999 (P.L. 106-36) and the Tax Relief Extension Act of 1999 (P.L. 106-170). The Appendix includes excerpts from Rev. Proc. 87-57 (depreciation allowances under § 168), excerpts from Actuarial Values: Book Aleph, and Internal Revenue Service pronouncements setting forth cost-of-living and inflation adjustments for 2000.

Comments and suggestions about the materials are appreciated. Any ideas for improvement are welcomed.

DANIEL J. LATHROPE

San Francisco, California
June 2000

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