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**A List of Terms Used in the 1954 Code
With Citations of the
Sections in Which They Are Defined or Described**

Staff of the Joint Committee on Internal Revenue Taxation

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LETTER OF TRANSMITTAL

CONGRESS OF THE UNITED STATES,
JOINT COMMITTEE ON INTERNAL REVENUE TAXATION,
ROOM 1011, HOUSE OFFICE BUILDING,
Washington, D. C., March 15, 1956.

Senator HARRY F. BYRD,
Chairman, Joint Committee on Internal Revenue Taxation,
Washington, D. C.

DEAR SENATOR BYRD: We are submitting a report representing a list of terms in the Internal Revenue Code of 1954, together with references to the sections of the code where they are defined or described.

The preparation of this report was begun by Mr. F. Morse Hubbard when he was a member of the staff of the Joint Committee on Internal Revenue Taxation and has just been completed.

It is believed that this report will be of considerable use to those who are making a study of the Internal Revenue Code of 1954.

Respectfully yours,

COLIN F. STAM, *Chief of Staff.*

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I. LIST OF TERMS

The following terms and section numbers are, unless otherwise indicated, those which appeared in the 1954 Code as enacted August 16, 1954 (Public Law 591, Chapter 736, 83d Congress, 2d session, H. R. 8300, published as volume 68A of the United States Statutes at Large).

In the case of items followed by the notation “[Amended]”, “[New]” or “[Repealed]”, the section or sections cited should be checked in the Table of Amendments beginning on page 89, and the amendatory or related statutory provisions there cited should be consulted for details of the changes effected. A descriptive list of the amendatory and related statutes is given on pages 93-96.

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<p>*For the sake of brevity this 4-word statutory phrase is represented in the text of this report by the single word "Secretary".</p> <p>In view of the delegating authority conferred by the Reorganization Plans, it would seem that the shorter term would suffice, even in the statute. See section 7804(a) of the 1954 Code.</p>	
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II. TABLE OF AMENDMENTS

The following sections of the Internal Revenue Code of 1954 (68A Stat.) have been amended or otherwise affected by legislation enacted subsequent to August 16, 1954, and up to and including January 28, 1956. They are listed in column "1" below in the order of their section numbers, the symbol "[N]" indicating a new provision, and "[R]" indicating repeal. After each Code section number the citation of the statutory provision by which the section was amended or otherwise affected is given in columns "2", "3", "4", "5", and "6".

1 1954 Code Section Number	Citation of Statutory Provisions by Which Code Sections Have Been Amended or Otherwise Affected				
	2 Public Law No.	3 Chapter, Section	4 Congress, Session	5 Date Approved	6 Statutes at Large
11(b)-----	18	c.18, s.2-----	84th, 1st	3/30/55	69 Stat. 14
37(d) (2)-----	398	c.17-----	84th, 2d	1/28/56	70 Stat. 8
37(f)-----	299	c.659-----	84th, 1st	8/9/55	69 Stat. 591
152(b) (3)-----	333	c.693, s.2-----	84th, 1st	8/9/55	69 Stat. 626
176 [N]-----	761	c.1206, s.210(a)-----	83d, 2d	9/1/54	68 Stat. 1096
381(c) (7) [R]-----	74	c.143, s.2(1)-----	84th, 1st	6/15/55	69 Stat. 134
381(c) (20) [N]---	396	c.15-----	84th, 2d	1/28/56	70 Stat. 7
452 [R]-----	74	c.143, s.1(a)-----	84th, 1st	6/15/55	69 Stat. 134
462 [R]-----	74	c.143, s.1(b)-----	84th, 1st	6/15/55	69 Stat. 134
534(b)-----	367	c.805, s.5-----	84th, 1st	8/11/55	69 Stat. 691
534(e)-----	367	c.805, s.4-----	84th, 1st	8/11/55	69 Stat. 690
542(a) (2)-----	385	c.871, s.3-----	84th, 1st	8/12/55	69 Stat. 718
821(a), (b)-----	18	c.18, s.2-----	84th, 1st	3/30/55	69 Stat. 14
1233(f) [N]-----	385	c.871, s.1-----	84th, 1st	8/12/55	69 Stat. 717
1304 [N]-----	366	c.804-----	84th, 1st	8/11/55	69 Stat. 688
1305 [Renumbered]	366	c.804-----	84th, 1st	8/11/55	69 Stat. 688
1401(4), (5) [N]--	761	c.1206, s.208(a)-----	83d, 2d	9/1/54	68 Stat. 1093
1402(a) (1)-----	761	c.1206, s.201(a) (1)---	83d, 2d	9/1/54	68 Stat. 1087
1402 (a) (2) - (7) [Renumbered]	761	c.1206, s.201(a) (2)---	83d, 2d	9/1/54	68 Stat. 1087
1402(a) (8) [N]---	761	c.1206, s.201(c) (4)---	83d, 2d	9/1/54	68 Stat. 1089
1402(b)-----	761	c.1206, s.201(b) (2)---	83d, 2d	9/1/54	68 Stat. 1088
1402(b) (1)-----	761	c.1206, s.201(b) (1)---	83d, 2d	9/1/54	68 Stat. 1088
1402(c)-----	761	c.1206, s.201(c) (2)---	83d, 2d	9/1/54	68 Stat. 1088
1402(c) (2)-----	761	c.1206, s.201(c) (1)---	83d, 2d	9/1/54	68 Stat. 1088
1402(c) (5)-----	761	c.1206, s.201(c) (5)---	83d, 2d	9/1/54	68 Stat. 1089

II. TABLE OF AMENDMENTS—Continued

1 1954 Code Section Number	Citation of Statutory Provisions by Which Code Sections Have Been Amended or Otherwise Affected				
	2 Public Law No.	3 Chapter, Section	4 Congress, Session	5 Date Approved	6 Statutes at Large
1402(e) [N]-----	761	c.1206, s.201(c) (3) ---	83d, 2d---	9/1/54	68 Stat. 1088
3101(4), (5) [N]---	761	c.1206, s.208(b)-----	83d, 2d---	9/1/54	68 Stat. 1094
3102(a)-----	761	c.1206, s.205A-----	83d, 2d---	9/1/54	68 Stat. 1093
3111(4), (5) [N]---	761	c.1206, s.208(c)-----	83d, 2d---	9/1/54	68 Stat. 1094
3121(a) (1)-----	761	c.1206, s.204(a)-----	83d, 2d---	9/1/54	68 Stat. 1091
3121(a) (7) (B)---	761	c.1206, s.204(b) (1) ---	83d, 2d---	9/1/54	68 Stat. 1091
3121(a) (7) (C) [N]---	761	c.1206, s.204(b) (2) ---	83d, 2d---	9/1/54	68 Stat. 1091
3121(a) (8) (B) [N]---	761	c.1206, s.204(b) (3) ---	83d, 2d---	9/1/54	68 Stat. 1091
3121(b) (1)-----	761	c.1206, s.205(a)-----	83d, 2d---	9/1/54	68 Stat. 1091
3121 (b) (3)-(13) [Renumbered]	761	c.1206, s.205(b),(c),(d)---	83d, 2d---	9/1/54	68 Stat. 1091- 92
3121(b) (14), (15) [Renumbered]	761	c.1206, s.205(e)-----	83d, 2d---	9/1/54	68 Stat. 1092
3121(d) (3) (C)---	761	c.1206, s.206(a), (b) ---	83d, 2d---	9/1/54	68 Stat. 1093
3121(k) (1)-----	761	c.1206, s.207(a) (b) ---	83d, 2d---	9/1/54	68 Stat. 1093
3121(l) [N]-----	761	c.1206, s.209-----	83d, 2d---	9/1/54	68 Stat. 1094
3122-----	761	c.1206, s.202(c)-----	83d, 2d---	9/1/54	68 Stat. 1090
3122-----	761	c.1206, s.203(a)-----	83d, 2d---	9/1/54	68 Stat. 1090
3303(a)-----	767	c.1212, s.2-----	83d, 2d---	9/1/54	68 Stat. 1130
3305(e) [R]-----	767	c.1212, s.4(c)-----	83d, 2d---	9/1/54	68 Stat. 1135
3306(a)-----	767	c.1212, s.1-----	83d, 2d---	9/1/54	68 Stat. 1130
3306(l) [R]-----	767	c.1212, s.4(c)-----	83d, 2d---	9/1/54	68 Stat. 1135
3401(a)-----	321	c.681-----	84th, 1st -	8/9/55	68 Stat. 616
4041(c)-----	18	c.18, s.3(a) (1)-----	84th, 1st -	3/30/55	69 Stat. 14-15
4061-----	18	c.18, s.3(a) (2)-----	84th, 1st -	3/30/55	69 Stat. 15
4061(a) (2)-----	379	c.865-----	84th, 1st -	8/12/55	69 Stat. 709
4063(b)-----	367	c.805, s.1(g)-----	84th, 1st -	8/11/55	69 Stat. 690
4081-----	18	c.18, s.3(a) (3)-----	84th, 1st -	3/30/55	69 Stat. 14
4091-----	355	c.792, s.1(a)-----	84th, 1st -	8/11/55	69 Stat. 676
4092-----	355	c.793, s.1(b)-----	84th, 1st -	8/11/55	69 Stat. 676
4112 [R. in pt.]---	367	c.805, s.1(e)-----	84th, 1st -	8/11/55	69 Stat. 689
4113 [R]-----	367	c.805, s.1(d)-----	84th, 1st -	8/11/55	69 Stat. 689
4141-----	367	c.805, s.2(a)-----	84th, 1st -	8/11/55	69 Stat. 690
4143 [R]-----	367	c.805, s.2(b)-----	84th, 1st -	8/11/55	69 Stat. 690
4216(c) (1)-----	317	c.677, s.1-----	84th, 1st -	8/9/55	69 Stat. 613
4216(d) [N]-----	317	c.677, s.2-----	84th, 1st -	8/9/55	69 Stat. 613
4217-----	317	c.677, s.3-----	84th, 1st -	8/9/55	69 Stat. 614
4218(a) (1)-----	367	c.805, s.1(a)-----	84th, 1st -	8/11/55	69 Stat. 689
4218(b)-----	367	c.805, s.1(b)-----	84th, 1st -	8/11/55	69 Stat. 689
4220-----	367	c.805, s.1(c)-----	84th, 1st -	8/11/55	69 Stat. 689
4233(a) (10) [N]---	354	c.792-----	84th, 1st -	8/11/55	69 Stat. 675
4332(b) [N]-----	400	c.19-----	84th, 2d---	1/28/56	70 Stat. 9

II. TABLE OF AMENDMENTS—Continued

1 1954 Code Section Number	Citation of Statutory Provisions by Which Code Sections Have Been Amended or Otherwise Affected				
	2 Pub- lic Law No.	3 Chapter, Section	4 Congress, Session	5 Date Approved	6 Statutes at Large
4704(b) (1)-----	729	c.1147, s.8-----	83d, 2d---	8/31/54	68 Stat. 1004
4705(c) (1)-----	729	c.1147, s.6-----	83d, 2d---	8/31/54	68 Stat. 1003
4705(c) (2)-----	729	c.1147, s.7-----	83d, 2d---	8/31/54	68 Stat. 1003
4724(b) (5)-----	729	c.1147, s.10-----	83d, 2d---	8/31/54	68 Stat. 1004
4773-----	729	c.1147, s.9-----	83d, 2d---	8/31/54	68 Stat. 1004
5001(a) (1)-----	18	c.18, s.3(a) (4)-----	84th, 1st -	3/30/55	69 Stat. 15
5001(a) (3)-----	18	c.18, s.3(a) (5)-----	84th, 1st -	3/30/55	69 Stat. 15
5022-----	18	c.18, s.3(a) (6)-----	84th, 1st -	3/30/55	69 Stat. 15
5041(b)-----	18	c.18, s.3(a) (7)-----	84th, 1st -	3/30/55	69 Stat. 15
5051(a)-----	18	c.18, s.3(a) (8)-----	84th, 1st -	3/30/55	69 Stat. 15
5063-----	18	c.18, s.3(b) (1)-----	84th, 1st -	3/30/55	69 Stat. 15
5134(a) (3)-----	18	c.18, s.3(b) (2)-----	84th, 1st -	3/30/55	69 Stat. 15
5701(c) (1)-----	18	c.18, s.3(a) (9)-----	84th, 1st -	3/30/55	69 Stat. 15
5707(a), (b)-----	18	c.18, s.3(b) (3)-----	84th, 1st -	3/30/55	69 Stat. 15
6152(a) (3) [R]---	767	c.1212, s.3-----	83d, 2d---	9/1/54	68 Stat. 1130
6412(a), (b)-----	18	c.18, s.3(b) (4)-----	84th, 1st -	3/30/55	69 Stat. 15
6413(c) (1)-----	761	c.1206, s.202(a) (1)---	83d, 2d---	9/1/54	68 Stat. 1089
6413(c) (2)-----	761	c.1206, s.202(b) (1)---	83d, 2d---	9/1/54	68 Stat. 1090
6413(c) (2) (A)---	761	c.1206, s.202(b) (2)---	83d, 2d---	9/1/54	68 Stat. 1090
6413(c) (2) (C) [N]--	761	c.1206, s.202(b) (3)---	83d, 2d---	9/1/54	68 Stat. 1090
6416(b) (2) (G) [R]--	367	c.805, s.2(b)-----	84th, 1st--	8/11/55	69 Stat. 690
6416(b) (2) (I) [N]--	355	c.793, s.2-----	84th, 1st--	8/11/55	69 Stat. 676
6416(b) (3) (A)---	367	c.805, s.1(h)-----	84th, 1st -	8/11/55	69 Stat. 690
6416(b) (3) (B) --	367	c.805, s.1(i)-----	84th, 1st -	8/11/55	69 Stat. 690
7237(a), (b)-----	1	c.1-----	84th, 1st -	1/20/55	69 Stat. 3

III. LIST OF AMENDATORY AND RELATED STATUTES

The following statutes, enacted subsequent to August 16, 1954, have amended or are related to provisions of the Internal Revenue Code of 1954. They are listed separately for the 83d Congress and the 84th Congress, respectively, in the order of the Public Law numbers.

EIGHTY-THIRD CONGRESS

Pub. L. No.	Date Approved	Bill No.	Title	Statutes at Large
729---	8/31/54	S. 3447----	To amend the Internal Revenue Code to permit the filling of oral prescriptions for certain drugs, and for other purposes.	68 Stat. 1001
761---	9/1/54	H. R. 9366--	To amend the Social Security Act and the Internal Revenue Code so as to extend coverage under the old-age and survivors insurance program, increase the benefits payable thereunder, preserve the insurance rights of disabled individuals, and increase the amount of earnings permitted without loss of benefits, and for other purposes.	68 Stat. 1052
764---	9/1/54	H. R. 6287--	To extend and amend the Renegotiation Act of 1951.	68 Stat. 1116
767---	9/1/54	H. R. 9709--	To extend and improve the unemployment compensation program.	68 Stat. 1130

EIGHTY-FOURTH CONGRESS

1-----	1/20/55	H. R. 2369--	To amend section 7237 of the Internal Revenue Code of 1954.	69 Stat. 3
18-----	3/30/55	H. R. 4259--	To provide a one-year extension of the existing corporate normal-tax rate and of certain excise tax rates.	69 Stat. 14
74-----	6/15/55	H. R. 4725--	To repeal sections 452 and 462 of the Internal Revenue Code of 1954.	69 Stat. 134

III. LIST OF AMENDATORY AND RELATED STATUTES—Con.

EIGHTY-FOURTH CONGRESS—Continued

Pub. L. No.	Date Ap- proved	Bill No.	Title	Statutes at Large
86----	6/21/55	H. R. 1-----	To extend the authority of the President to enter into trade agreements under section 350 of the Tariff Act of 1930, as amended, and for other purposes.	69 Stat. 162
91----	6/21/55	H. R. 5695--	To continue until the close of June 30, 1958, the suspension of certain import taxes on copper.	69 Stat. 170
126---	6/30/55	H. R. 5560--	Relating to the free importation of personal and household effects brought into the United States under Government orders, and for other purposes.	69 Stat. 242
190---	7/28/55	H. R. 5559--	To extend for a period of two years the privilege of free importation of gifts from members of the Armed Forces of the United States on duty abroad.	60 Stat. 394;
196---	8/1/55	H. R. 6059--	Relating to revisions of the executive agreement concerning trade and related matters entered into by the President of the United States and the President of the Philippines on July 4, 1946.	69 Stat. 413
216---	8/3/55	H. R. 4904--	To extend the Renegotiation Act of 1951 for two years.	69 Stat. 447
299---	8/9/55	H. R. 291---	To extend the retirement income tax credit to members of the Armed Forces.	69 Stat. 591
303---	8/9/55	H. R. 3712--	To extend the period during which claims for floor stocks refunds may be filed with respect to certain manufacturers' excise taxes which were reduced by the Excise Tax Reduction Act of 1954.	69 Stat. 594
317---	8/9/55	H. R. 3437--	To amend the Internal Revenue Code of 1954 to provide for a maximum manufacturers' excise tax on the leases of certain automobile utility trailers.	69 Stat. 613
321---	8/9/55	H. R. 4394--	To amend section 3401 of the Internal Revenue Code of 1954.	69 Stat. 616

III. LIST OF AMENDATORY AND RELATED STATUTES—Con.

EIGHTY-FOURTH CONGRESS—Continued

Pub. L. No.	Date Ap- proved	Bill No.	Title	Statutes at Large
325---	8/9/55	H. R. 5936--	To provide wage credits under title II of the Social Security Act for military service before April 1956, and to permit application for lump-sum benefits under such title to be made within two years after interment or reinterment in the case of servicemen dying overseas before April 1956.	69 Stat. 621
331---	8/9/55	H. R. 6122--	To remit the duty on certain bells to be imported for addition to the carillons of The Citadel, Charleston, South Carolina.	69 Stat. 624
333---	8/9/55	H. R. 7148--	To amend the Internal Revenue Codes so as to provide a personal exemption with respect to certain dependents in the Republic of the Philippines.	69 Stat. 625
354---	8/11/55	H. R. 7095--	To provide that the tax on admissions shall not apply to certain athletic events held for the benefit of the United States Olympic Association.	69 Stat. 675
355---	8/11/55	H. R. 4581--	To amend the Internal Revenue Code of 1954 with respect to the tax on cutting oils.	69 Stat. 676
362---	8/11/55	H. R. 7018--	To authorize subpoenas in connection with the enforcement of the narcotic laws, and for other purposes.	69 Stat. 684
363---	8/11/55	H. R. 5249--	To amend the Internal Revenue Code of 1954 to provide for refund or credit of internal revenue taxes and custom duties paid on distilled spirits and wines lost, rendered unmarketable, or condemned by health authorities as a result of the hurricanes of 1954.	69 Stat. 685
366---	8/11/55	H. R. 7300--	To amend the Internal Revenue Code of 1954 with respect to the tax treatment of income received from patent infringement suits.	69 Stat. 688

III. LIST OF AMENDATORY AND RELATED STATUTES—Con.

EIGHTY-FOURTH CONGRESS—Continued

Pub. L. No.	Date Ap- proved	Bill No.	Title	Statutes at Large
367---	8/11/55	H. R. 7024--	To remove the manufacturers' excise tax from the sales of certain component parts for use in other manufactured articles, to confine to entertainment-type equipment the tax on radio and television apparatus, and for other purposes.	69 Stat. 689
379---	8/12/55	H. R. 5647--	To repeal the manufacturers' excise tax on motorcycles.	69 Stat. 709
385---	8/12/55	H. R. 6263--	To amend section 1233 and section 542 (a) (2) of the Internal Revenue Code of 1954.	69 Stat. 717
396---	1/28/56	H. R. 4582--	To amend the Internal Revenue Code of 1954 with respect to deductions from gross income of amounts contributed to employees trusts.	70 Stat. 7
397---	1/28/56	H. R. 5428--	To amend the Internal Revenue Code of 1939 with respect to the period of limitation for filing claims by certain transferees and fiduciaries for credit or refund of income taxes.	70 Stat. 7
398---	1/28/56	H. R. 7036--	To amend section 37 of the Internal Revenue Code of 1954 with respect to the earned income limitation on retirement income.	70 Stat. 8
399---	1/28/56	H. R. 7282--	Relating to the allowance of the credits for dividends received, for dividends paid, and for a Western Hemisphere trade corporation in computing the alternative tax of a corporation with respect to its capital gains.	70 Stat. 8
400---	1/28/56	H. R. 7346--	Relating to the application of the documentary stamp tax to transfers of certain obligations paid for in installments.	70 Stat. 9

IV. ADDENDA

The following blank pages may be used for inserting additional terms and for making notes of changes in the Code effected by legislation enacted subsequent to January 28, 1956.
