

INTERNAL
REVENUE CODE



2025



Sections 1 to 500

Including Legislation Enacted
In The
One Hundred Eighteenth Congress
Through Public Law 118-274

Volume 1



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PREFACE

It is the purpose of this edition to present the complete and up-to-date text of the Internal Revenue Code in a notably usable format. In addition to the text, Historical and Statutory Notes are set out under certain sections where necessary to explain the construction or application of the laws. For further and extensive historical notes and complete notes of decisions construing the Code, Title 26 of the United States Code Annotated should be consulted. The section numbers of Title 26, U.S.C.A., and the Internal Revenue Code are identical.

WHAT'S NEW

This 2025 Edition brings the Internal Revenue Code to date with all amendments through Public Law 118-274, approved January 6, 2025.

FEDERAL TAX REGULATIONS

The 2025 Edition of the Federal Tax Regulations covers procedure and administration, internal revenue practice, and rules and regulations which deal with income taxes, estate and gift taxes, employment taxes, and money and finance. The Federal Tax Regulations edition is intended to be used with this edition. Taken together, these editions present a complete picture of the tax laws and important regulations.

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