AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
GPO

SUBCHAPTER A—INCOME TAX (Continued)

PART 1—INCOME TAXES

Normal Taxes and Surtaxes (Continued)

REGULATED INVESTMENT COMPANIES AND REAL ESTATE INVESTMENT TRUSTS

Sec.
1.851–1 Definition of regulated investment company.
1.851–2 Limitations.
1.851–3 Rules applicable to section 851(b)(4).
1.851–4 Determination of status.
1.851–5 Examples.
1.851–6 Investment companies furnishing capital to development corporations.
1.851–7 Certain unit investment trusts.
1.852–1 Taxation of regulated investment companies.
1.852–2 Method of taxation of regulated investment companies.
1.852–3 Investment company taxable income.
1.852–4 Method of taxation of shareholders of regulated investment companies.
1.852–5 Earnings and profits of a regulated investment company.
1.852–6 Records to be kept for purpose of determining whether a corporation claiming to be a regulated investment company is a personal holding company.
1.852–7 Additional information required in returns of shareholders.
1.852–8 Information returns.
1.852–9 Special procedural requirements applicable to designation under section 852(b)(3)(D).
1.852–10 Distributions in redemption of interests in unit investment trusts.
1.852–11 Treatment of certain losses attributable to periods after October 31 of a taxable year.
1.852–12 Non-RIC earnings and profits.
1.853–1 Foreign tax credit allowed to shareholders.
1.853–2 Effect of election.
1.853–3 Notice to shareholders.
1.853–4 Manner of making election.
1.854–1 Limitations applicable to dividends received from regulated investment company.
1.854–2 Notice to shareholders.
1.854–3 Definitions.
1.855–1 Dividends paid by regulated investment company after close of taxable year.

REAL ESTATE INVESTMENT TRUSTS

1.856–0 Revenue Act of 1978 amendments not included.
1.856–1 Definition of real estate investment trust.
1.856–2 Limitations.
1.856–3 Definitions.
1.856–4 Rents from real property.
1.856–5 Interest.
1.856–6 Foreclosure property.
1.856–7 Certain corporations, etc., that are considered to meet the gross income requirements.
1.856–8 Revocation or termination of election.
1.857–1 Taxation of real estate investment trusts.
1.857–2 Real estate investment trust taxable income and net capital gain.
1.857–3 Net income from foreclosure property.
1.857–4 Tax imposed by reason of the failure to meet certain source-of-income requirements.
1.857–5 Net income and loss from prohibited transactions.
1.857–6 Method of taxation of shareholders of real estate investment trusts.
1.857–7 Earnings and profits of a real estate investment trust.
1.857–8 Records to be kept by a real estate investment trust.
1.857–9 Information required in returns of shareholders.
1.857–10 Information returns.
1.857–11 Non-REIT earnings and profits.
1.858–1 Dividends paid by a real estate investment trust after close of taxable year.
1.860–1 Deficiency dividends.
1.860–2 Requirements for deficiency dividends.
1.860–3 Interest and additions to tax.
1.860–4 Claim for credit or refund.
1.860–5 Effective date.
1.860A–0 Outline of REMIC provisions.
1.860A–1 Effective dates and transition rules.
1.860C–1 Taxation of holders of residual interests.
1.860C–2 Determination of REMIC taxable income or net loss.
1.860D–1 Definition of a REMIC.
1.860E–1 Treatment of taxable income of a residual interest holder in excess of daily accruals.
1.860E–2 Tax on transfers of residual interests to certain organizations.
1.860F–1 Qualified liquidations.
1.860F–2 Transfers to a REMIC.
1.860F–4 REMIC reporting requirements and other administrative rules.
1.860G–1 Definition of regular and residual interests.
1.860G–2 Other rules.
1.860G–3 Treatment of foreign persons.