

SUBCHAPTER A—INCOME TAX (Continued)

PART 1—INCOME TAXES (Continued)

NORMAL TAXES AND SURTAXES (CONTINUED)

ESTATES, TRUSTS, BENEFICIARIES, AND DECEDENTS

ESTATES, TRUSTS, AND BENEFICIARIES

GENERAL RULES FOR TAXATION OF ESTATES AND TRUSTS

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- AUTHORITY: 26 U.S.C. 7805, unless otherwise noted.
- Section 1.642(c)-6 also issued under 26 U.S.C. 642(c)(5).
 - Section 1.642(c)-6T also issued under 26 U.S.C. 642(c)(5).
 - Section 1.642(c)-6A also issued under 26 U.S.C. 642(c)(5).
 - Section 1.643(h)-1 also issued under 26 U.S.C. 643(a)(7).
 - Sections 1.663(c)-1, 1.663(c)-2, 1.663(c)-3, 1.663(c)-4, 1.663(c)-5, and 1.663(c)-6 also issued under 26 U.S.C. 663(c).
 - Section 1.664-1 also issued under 26 U.S.C. 664(a).
 - Section 1.664-2 also issued under 26 U.S.C. 664(a).
 - Section 1.664-3 also issued under 26 U.S.C. 664(a).
 - Section 1.664-4 also issued under 26 U.S.C. 664(a).
 - Section 1.664-4T also issued under 26 U.S.C. 664(a).

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Section 1.664-4A also issued under 26 U.S.C. 664(a).

Section 1.671-2T also issued under 26 U.S.C. 643(a)(7) and 672(f)(6).

Section 1.672(f)-1 also issued under 26 U.S.C. 643(a)(7) and 672(f)(6).

Section 1.672(f)-2 also issued under 26 U.S.C. 643(a)(7) and 672(f)(3) and (6).

Section 1.672(f)-3 also issued under 26 U.S.C. 643(a)(7) and 672(f)(2) and (6).

Section 1.672(f)-4 also issued under 26 U.S.C. 643(a)(7) and 672(f)(4) and (6).

Section 1.672(f)-5 also issued under 26 U.S.C. 643(a)(7) and 672(f)(6).

Section 1.701-2 also issued under 26 U.S.C. 701 through 761.

Section 1.704-3 also issued under 26 U.S.C. 704(c).

Section 1.704-3T also issued under 26 U.S.C. 704(c).

Section 1.704-4 also issued under 26 U.S.C. 704(c).

Section 1.706-1T also issued under 26 U.S.C. 706(b).

Sections 1.707-2 through 1.707-9 also issued under 26 U.S.C. 707(a)(2).

Section 1.721-1 also issued under 26 U.S.C. 721.

Section 1.731-2 also issued under 26 U.S.C. 731(c).

Section 1.732-1 also issued under 26 U.S.C. 732.

Section 1.732-2 also issued under 26 U.S.C. 732.

Section 1.734-1 also issued under 26 U.S.C. 734.

Section 1.743-1 also issued under 26 U.S.C. 743.

Section 1.751-1 also issued under 26 U.S.C. 751.

Section 1.755-1 also issued under 26 U.S.C. 755.

Section 1.761-2 also issued under 26 U.S.C. 446(b) and 26 U.S.C. 761(a).

Section 1.809-10 also issued under 26 U.S.C. 809(b)(2) and (g)(3).

Section 1.832-4 also issued under 26 U.S.C. 832(b)(5)(A).

Sections 1.846-1 through 1.846-4 also issued under 26 U.S.C. 846.

Section 1.848-2 also issued under 26 U.S.C. 845(b) and 26 U.S.C. 848(d)(4)(B).

Section 1.848-3 also issued under 26 U.S.C. 848(d)(4)(B).

SOURCE: T.D. 6500, 25 FR 11814, Nov. 26, 1960; 25 FR 14021, Dec. 31, 1960, unless otherwise noted.

**ESTATES, TRUSTS, BENEFICIARIES,
AND DECEDENTS**

ESTATES, TRUSTS, AND BENEFICIARIES

**GENERAL RULES FOR TAXATION OF
ESTATES AND TRUSTS**

§ 1.641 [Reserved]

§ 1.641(a)-0 Scope of subchapter J.

(a) *In general.* Subchapter J (sections 641 and following), chapter 1 of the Code, deals with the taxation of income of estates and trusts and their beneficiaries, and of income in respect of decedents. Part I of subchapter J contains general rules for taxation of estates and trusts (subpart A), specific rules relating to trusts which distribute current income only (subpart B), estates and trusts which may accumulate income or which distribute corpus (subpart C), treatment of excess distributions by trusts (subpart D), grantors and other persons treated as substantial owners (subpart E), and miscellaneous provisions relating to limitations on charitable deductions, income of an estate or trust in case of divorce, and taxable years to which the provisions of subchapter J are applicable (subpart F). Part I has no application to any organization which is not to be classified for tax purposes as a trust under the classification rules of §§ 301.7701-2, 301.7701-3, and 301.7701-4 of this chapter (Regulations on Procedure and Administration). Part II of subchapter J relates to the treatment of income in respect of decedents. However, the provisions of subchapter J do not apply to employee trusts subject to subchapters D and F, chapter 1 of the Code, and common trust funds subject to subchapter H, chapter 1 of the Code.

(b) *Scope of subparts A, B, C, and D.* Subparts A, B, C, and D (section 641 and following), part I, subchapter J, chapter 1 of the Code, relate to the taxation of estates and trusts and their beneficiaries. These subparts have no application to any portion of the corpus or income of a trust which is to be regarded, within the meaning of the