

SUBCHAPTER A—INCOME TAX (Continued)

PART 1—INCOME TAXES (Continued)

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- 1.6662-1 Overview of the accuracy-related penalty.
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- 1.6664-0 Table of contents.
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- 1.6664-2 Underpayment.
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- 1.7520-2 Valuation of charitable interests.
- 1.7520-3 Limitation on the application of section 7520.
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- 1.7701(l)-0 Table of contents.
- 1.7701(l)-1 Conduit financing arrangements.
- 1.7701(l)-3 Recharacterizing financing arrangements involving fast-pay stock.
- 1.7702B-1 Consumer protection provisions.
- 1.7702B-2 Special rules for pre-1997 long-term care insurance contracts.
- 1.7703-1 Determination of marital status.
- 1.7704-1 Publicly traded partnerships.
- 1.7704-2 Transition provisions.
- 1.7704-3 Qualifying income.
- 1.7872-1-1.7872-4 [Reserved]
- 1.7872-5T Exempted loans (temporary).

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- 1.9000-1 Statutory provisions.

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- 1.9000-2 Effect of repeal in general.
- 1.9000-3 Requirement of statement showing increase in tax liability.
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- 1.9000-5 Effect of filing statement.
- 1.9000-6 Provisions for the waiver of interest.
- 1.9000-7 Provisions for estimated tax.
- 1.9000-8 Extension of time for making certain payments.

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- 1.9001-1 Change from retirement to straight-line method of computing depreciation.
- 1.9001-2 Basis adjustments for taxable years beginning on or after 1956 adjustment date.
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- 1.9002 Statutory provisions; Dealer Reserve Income Adjustment Act of 1960 (74 Stat. 124).
- 1.9002-1 Purpose, applicability, and definitions.
- 1.9002-2 Election to have the provisions of section 481 of the Internal Revenue Code of 1954 apply.
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- 1.9002-4 Election to pay net increase in tax in installments.
- 1.9002-5 Special rules relating to interest.
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- 1.9002-7 Statute of limitations.
- 1.9002-8 Manner of exercising elections.

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- 1.9003 Statutory provisions; section 4 of the Act of September 14, 1960 (Pub. L. 86-781, 74 Stat. 1017).
- 1.9003-1 Election to have the provisions of section 613(c)(2) and (4) of the 1954 Code, as amended, apply for past years.
- 1.9003-2 Effect of election.
- 1.9003-3 Statutes of limitation.
- 1.9003-4 Manner of exercising election.
- 1.9003-5 Terms; applicability of other laws.

CERTAIN BRICK AND TILE CLAY, FIRE CLAY, AND SHALE; REGULATIONS UNDER THE ACT OF SEPTEMBER 26, 1961

- 1.9004 Statutory provisions; the Act of September 26, 1961 (Pub. L. 87-312, 75 Stat. 674).

- 1.9004-1 Election relating to the determination of gross income from the property for taxable years beginning prior to 1961 in the case of certain clays and shale.
- 1.9004-2 Effect of election.
- 1.9004-3 Statutes of limitation.
- 1.9004-4 Manner of exercising election.
- 1.9004-5 Terms; applicability of other laws.

QUARTZITE AND CLAY USED IN PRODUCTION OF REFRACTORY PRODUCTS; ELECTION FOR PRIOR TAXABLE YEARS

- 1.9005 Statutory provisions; section 2 of the Act of September 26, 1961 (Pub. L. 87-321, 75 Stat. 683).
- 1.9005-1 Election relating to the determination of gross income from the property for taxable years beginning prior to 1961 in the case of clay and quartzite used in making refractory products.
- 1.9005-2 Effect of election.
- 1.9005-3 Statutes of limitation.
- 1.9005-4 Manner of exercising election.
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- 1.9006-1 Interest and penalties in case of certain taxable years.

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- 1.9101-1 Permission to submit information required by certain returns and statements on magnetic tape.
- 1.9200-1 Deduction for motor carrier operating authority.
- 1.9200-2 Manner of taking deduction.

AUTHORITY: 26 U.S.C. 7805, unless otherwise noted.

- Section 1.1402 (e)-5T also is issued under 26 U.S.C. 1402(e)(1) and (2).
- Section 1.1441-2 also issued under 26 U.S.C. 1441(c)(4) and 26 U.S.C. 3401(a)(6).
- Section 1.1441-3 also issued under 26 U.S.C. 1441(c)(4), 26 U.S.C. 3401(a)(6) and 26 U.S.C. 7701(l).
- Section 1.1441-4 also issued under 26 U.S.C. 1441(c)(4) and 26 U.S.C. 3401(a)(6).
- Section 1.1441-5 also issued under 26 U.S.C. 1441(c)(4), 26 U.S.C. 3401(a)(6) and 26 U.S.C. 7701(b)(11).
- Section 1.1441-6 also issued under 26 U.S.C. 1441(c)(4) and 26 U.S.C. 3401(a)(6).
- Section 1.1441-7 also issued under 26 U.S.C. 1441(c)(4), 26 U.S.C. 3401(a)(6) and 26 U.S.C. 7701(l).
- Section 1.1443-1 also issued under 26 U.S.C. 1443(a).
- Section 1.1445-5 also issued under 26 U.S.C. 1445(e)(6).
- Section 1.1445-8 also issued under 26 U.S.C. 1445(e)(6).
- Section 1.1461-1 also issued under 26 U.S.C. 1441(c)(4) and 26 U.S.C. 3401(a)(6).

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Section 1.1461–2 also issued under 26 U.S.C. 1441(c)(4) and 26 U.S.C. 3401(a)(6).

Section 1.1462–1 also issued under 26 U.S.C. 1441(c)(4) and 26 U.S.C. 3401(a)(6).

Section 1.1502–0 also issued under 26 U.S.C. 1502.

Section 1.1502–1 also issued under 26 U.S.C. 1502.

Section 1.1502–2 also issued under 26 U.S.C. 1502.

Section 1.1502–3 also issued under 26 U.S.C. 1502.

Section 1.1502–4 also issued under 26 U.S.C. 1502.

Section 1.1502–9 also issued under 26 U.S.C. 1502.

Section 1.1502–11 also issued under 26 U.S.C. 1502.

Section 1.1502–12 also issued under 26 U.S.C. 1502.

Section 1.1502–13 also issued under 26 U.S.C. 1502.

Section 1.1502–15 also issued under 26 U.S.C. 1502.

Section 1.1502–17 also issued under 26 U.S.C. 446 and 1502.

Section 1.1502–18 also issued under 26 U.S.C. 1502.

Section 1.1502–19 also issued under 26 U.S.C. 301, 1502, and 1503.

Section 1.1502–20 also issued under 26 U.S.C. 337(d) and 1502.

Section 1.1502–21 also issued under 26 U.S.C. 1502 and 6402(i).

Section 1.1502–22 also issued under 26 U.S.C. 1502.

Section 1.1502–23 also issued under 26 U.S.C. 1502.

Section 1.1502–26 also issued under 26 U.S.C. 1502.

Section 1.1502–30 also issued under 26 U.S.C. 1502.

Section 1.1502–31 also issued under 26 U.S.C. 1502.

Section 1.1502–32 also issued under 26 U.S.C. 301, 1502, and 1503.

Section 1.1502–33 also issued under 26 U.S.C. 1502.

Section 1.1502–55 also issued under 26 U.S.C. 1502.

Section 1.1502–75 also issued under 26 U.S.C. 1502.

Section 1.1502–76 also issued under 26 U.S.C. 1502.

Section 1.1502–77(e) also issued under 26 U.S.C. 1502 and 6402(i).

Section 1.1502–78(b) also issued under 26 U.S.C. 1502, 6402(i), and 6411(c).

Section 1.1502–78T also issued under 26 U.S.C. 1502 and 6411(c).

Section 1.1502–79 also issued under 26 U.S.C. 1502.

Section 1.1502–80 also issued under 26 U.S.C. 1502.

Section 1.1502–81T also issued under 26 U.S.C. 1502.

Section 1.1502–91 also issued under 26 U.S.C. 382(m) and 26 U.S.C. 1502.

Section 1.1502–92 also issued under 26 U.S.C. 382(m) and 26 U.S.C. 1502.

Section 1.1502–93 also issued under 26 U.S.C. 382(m) and 26 U.S.C. 1502.

Section 1.1502–94 also issued under 26 U.S.C. 382(m) and 26 U.S.C. 1502.

Section 1.1502–95 also issued under 26 U.S.C. 382(m) and 26 U.S.C. 1502.

Section 1.1502–96 also issued under 26 U.S.C. 382(m) and 26 U.S.C. 1502.

Section 1.1502–98 also issued under 26 U.S.C. 382(m) and 26 U.S.C. 1502.

Section 1.1502–99 also issued under 26 U.S.C. 382(m) and 26 U.S.C. 1502.

Section 1.1503–2T also issued under 26 U.S.C. 1503(d).

Section 1.1504–4 also issued under 26 U.S.C. 1504(a)(5).

Section 1.1502–9A also issued under 26 U.S.C. 1502.

Section 1.1502–15A also issued under 26 U.S.C. 1502.

Section 1.1502–21A also issued under 26 U.S.C. 1502.

Section 1.1502–22A also issued under 26 U.S.C. 1502.

Section 1.1502–23A also issued under 26 U.S.C. 1502.

Section 1.1502–41A also issued under 26 U.S.C. 1502.

Section 1.1502–79A also issued under 26 U.S.C. 1502.

Section 1.1502–91A also issued under 26 U.S.C. 382(m) and 26 U.S.C. 1502.

Section 1.1502–92A also issued under 26 U.S.C. 382(m) and 26 U.S.C. 1502.

Section 1.1502–93A also issued under 26 U.S.C. 382(m) and 26 U.S.C. 1502.

Section 1.1502–94A also issued under 26 U.S.C. 382(m) and 26 U.S.C. 1502.

Section 1.1502–95A also issued under 26 U.S.C. 382(m) and 26 U.S.C. 1502.

Section 1.1502–96A also issued under 26 U.S.C. 382(m) and 26 U.S.C. 1502.

Section 1.1502–98A also issued under 26 U.S.C. 382(m) and 26 U.S.C. 1502.

Section 1.1502–99A also issued under 26 U.S.C. 382(m) and 26 U.S.C. 1502.

Section 1.6011–4T also issued under 26 U.S.C. 6001 and 6011(a).

Section 1.6013–6 also issued under 26 U.S.C. 7701(b)(11).

Section 1.6031(a)–1 also issued under 26 U.S.C. 6031.

Sections 1.6035–1 through 1.6035–3 also issued under 26 U.S.C. 6035 (a), (d), and (e).

Section 1.6038–2 also issued under 26 U.S.C. 6038.

Section 1.6038–3 also issued under 26 U.S.C. 6038.

Section 1.6038A–1 also issued under 26 U.S.C. 6038A.

Section 1.6038A–2 also issued under 26 U.S.C. 6038A.

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Section 1.6038A-3 also issued under 26 U.S.C. 6038A and 7701(l).

Section 1.6038A-4 also issued under 26 U.S.C. 6038A.

Section 1.6038A-5 also issued under 26 U.S.C. 6038A.

Section 1.6038A-6 also issued under 26 U.S.C. 6038A.

Section 1.6038A-7 also issued under 26 U.S.C. 6038A.

Section 1.6038B-1 also issued under 26 U.S.C. 6038B.

Section 1.6038B-1T also issued under 26 U.S.C. 6038B.

Section 1.6038B-2 also issued under 26 U.S.C. 6038B.

Section 1.6041-2T also issued under 26 U.S.C. 6041(d).

Section 1.6041-3 also issued under 26 U.S.C. 62 and 6041(a).

Section 1.6042-3 also issued under 26 U.S.C. 6045.

Section 1.6045-1 also issued under 26 U.S.C. 6045.

Section 1.6045-2 also issued under 26 U.S.C. 6045.

Section 1.6045-4 also issued under 26 U.S.C. 6045.

Section 1.6049-4 also issued under 26 U.S.C. 6049 (a), (b), and (d).

Section 1.6049-5 also issued under 26 U.S.C. 6049 (a), (b), and (d).

Section 1.6049-5T also issued under 26 U.S.C. 6049.

Section 1.6049-6 also issued under 6049(a), (b), and (d).

Section 1.6049-7 also issued under 26 U.S.C. 860G(e), 1275(c) and 26 U.S.C. 6049(d)(7)(D).

Section 1.6046A-1 also issued under 26 U.S.C. 6046A.

Section 1.6050E-1 also issued under 26 U.S.C. 6050E.

Section 1.6050H-1 also issued under 26 U.S.C. 6050H.

Section 1.6050H-1T also issued under 26 U.S.C. 6050H.

Section 1.6050H-2 also issued under 26 U.S.C. 6050H.

Section 1.6050I-1 also issued under 26 U.S.C. 6050I.

Section 1.6050I-2 also issued under 26 U.S.C. 6050I.

Section 1.6050K-1 also issued under 26 U.S.C. 6050K.

Section 1.6050M-1 also issued under 26 U.S.C. 6050M.

Section 1.6050P-1 also issued under 26 U.S.C. 6050P.

Section 1.6050S-1T also issued under 26 U.S.C. 6050S(g).

Section 1.6050S-2T also issued under 26 U.S.C. 6050S(g).

Section 1.6061-2T also issued under 26 U.S.C. 6061.

Section 1.6065-2T also issued under 26 U.S.C. 6065.

Section 1.6081-2 also issued under 26 U.S.C. 6081(a).

Section 1.6081-4 also issued under 26 U.S.C. 6081(a).

Section 1.6081-6 also issued under 26 U.S.C. 6081(a).

Section 1.6081-7 also issued under 26 U.S.C. 6081(a).

Section 1.6302-1 also issued under 26 U.S.C. 6302(c) and (h).

Section 1.6302-2 also issued under 26 U.S.C. 6302(h).

Section 1.6302-3 also issued under 26 U.S.C. 6302(h).

Section 1.6302-4 also issued under 26 U.S.C. 6302(a), (c), and (h).

Section 1.6411-4 also issued under 26 U.S.C. 6402(i) and 6411(c).

Section 1.6662-6 also issued under 26 U.S.C. 6662.

Section 1.6695-1 also issued under 26 U.S.C. 6060(b) and 6695(b).

Section 1.6695-2 also issued under 26 U.S.C. 6695(g).

Section 1.6851-2 also issued under 26 U.S.C. 6851(d).

Section 1.7520-1 also issued under 26 U.S.C. 7520(c)(2).

Section 1.7520-2 also issued under 26 U.S.C. 7520(c)(2).

Section 1.7520-3 also issued under 26 U.S.C. 7520(c)(2).

Section 1.7520-4 also issued under 26 U.S.C. 7520(c)(2).

Section 1.7701(l)-1 also issued under 26 U.S.C. 7701(l).

Section 1.7701(l)-3 also issued under 26 U.S.C. 7701(l).

Section 1.7872-5T also issued under 26 U.S.C. 7872.

TAX ON SELF-EMPLOYMENT INCOME

SOURCE: Sections 1.1401-1 to 1.1403-1 contained in T.D. 6691, 28 FR 12796, Dec. 3, 1963, unless otherwise noted.

§ 1.1401-1 Tax on self-employment income.

(a) There is imposed, in addition to other taxes, a tax upon the self-employment income of every individual at the rates prescribed in section 1401(a) (old-age, survivors, and disability insurance) and (b) (hospital insurance). (See subparagraphs (1) and (2) of paragraph (b) of this section.) This tax shall be levied, assessed, and collected as part of the income tax imposed by subtitle A of the Code and, except as otherwise expressly provided, will be included with the tax imposed by section