

§ 1.0-1

26 CFR Ch. I (4-1-02 Edition)

Sections 1.42-6, 1.42-8, 1.42-9, 1.42-10, 1.42-11, and 1.42-12, also issued under 26 U.S.C. 42(n);  
 Section 1.42-13 also issued under 26 U.S.C. 42(n);  
 Section 1.42-14 also issued under 26 U.S.C. 42(n);  
 Section 1.42-15 also issued under 26 U.S.C. 42(n);  
 Section 1.42-16 also issued under 26 U.S.C. 42(n);  
 Section 1.42-17 also issued under 26 U.S.C. 42(n);  
 Sections 1.43-0-1.43-7 also issued under section 26 U.S.C. 43;  
 Section 1.45D-1T also issued under 26 U.S.C. 45D(i);  
 Section 1.46-5 also issued under 26 U.S.C. 46(d)(6) and 26 U.S.C. 47(a)(3)(C);  
 Section 1.46-6 also issued under 26 U.S.C. 46(f)(7);  
 Section 1.47-1 also issued under 26 U.S.C. 47(a);  
 Section 1.48-9 also issued under 26 U.S.C. 38(b) (as in effect before the amendments made by subtitle F of the Tax Reform Act of 1984);  
 Sections 1.50A-1.50B also issued under 85 Stat. 553 (26 U.S.C. 40(b));  
 Section 1.52-1 also issued under 26 U.S.C. 52(b);  
 Section 1.56-1 also issued under 26 U.S.C. 56(f)(2)(H);  
 Section 1.56(g)-1 also issued under section 7611(g)(3) of the Omnibus Budget Reconciliation Act of 1989 (Pub. L. 101-239, 103 Stat. 2373); and  
 Section 1.58-9 also issued under 26 U.S.C. 58(h).

SOURCE: T.D. 6500, 25 FR 11402, Nov. 26, 1960; 25 FR 14021, Dec. 21, 1960, unless otherwise noted.

**§ 1.0-1 Internal Revenue Code of 1954 and regulations.**

(a) *Enactment of law.* The Internal Revenue Code of 1954 which became law upon enactment of Public Law 591, 83d Congress, approved August 16, 1954, provides in part as follows:

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That*

(a) *Citation.* (1) The provisions of this Act set forth under the heading "Internal Revenue Title" may be cited as the "Internal Revenue Code of 1954"

(2) The Internal Revenue Code enacted on February 10, 1939, as amended, may be cited as the "Internal Revenue Code of 1939".

(b) *Publication.* This Act shall be published as volume 68A of the United States Statutes at Large, with a comprehensive table of contents and an appendix; but without an index or marginal references. The date of enactment, bill number, public law number, and

chapter number, shall be printed as a head-note.

(c) *Cross reference.* For saving provisions, effective date provisions, and other related provisions, see chapter 80 (sec. 7801 and following) of the Internal Revenue Code of 1954.

(d) *Enactment of Internal Revenue Title into law.* The Internal Revenue Title referred to in subsection (a)(1) is as follows:

\* \* \* \* \*

In general, the provisions of the Internal Revenue Code of 1954 are applicable with respect to taxable years beginning after December 31, 1953, and ending after August 16, 1954. Certain provisions of that Code are deemed to be included in the Internal Revenue Code of 1939. See section 7851.

(b) *Scope of regulations.* The regulations in this part deal with (1) the income taxes imposed under subtitle A of the Internal Revenue Code of 1954, and (2) certain administrative provisions contained in subtitle F of such Code relating to such taxes. In general, the applicability of such regulations is commensurate with the applicability of the respective provisions of the Internal Revenue Code of 1954 except that with respect to the provisions of the Internal Revenue Code of 1954 which are deemed to be included in the Internal Revenue Code of 1939, the regulations relating to such provisions are applicable to certain fiscal years and short taxable years which are subject to the Internal Revenue Code of 1939. Those provisions of the regulations which are applicable to taxable years subject to the Internal Revenue Code of 1939 and the specific taxable years to which such provisions are so applicable are identified in each instance. The regulations in 26 CFR (1939) part 39 (Regulations 118) are continued in effect until superseded by the regulations in this part. See Treasury Decision 6091, approved August 16, 1954 (19 FR 5167, C.B. 1954-2, 47).

NORMAL TAXES AND SURTAXES

DETERMINATION OF TAX LIABILITY

TAX ON INDIVIDUALS

**§ 1.1-1 Income tax on individuals.**

(a) *General rule.* (1) Section 1 of the Code imposes an income tax on the income of every individual who is a citizen or resident of the United States and, to the extent provided by section 871(b) or 877(b), on the income of a non-resident alien individual. For optional tax in the case of taxpayers with adjusted gross income of less than \$10,000