

## CONTENTS

	Page
Foreword.....	v
Income Tax (Title I).....	5
Introductory Provisions (Subtitle A).....	5
General Provisions (Subtitle B).....	7
Rates of Tax (Part I).....	7
Computation of Net Income (Part II).....	10
Credits Against Tax (Part III).....	23
Accounting Periods and Methods of Accounting (Part IV).....	24
Returns and Payment of Tax (Part V).....	29
Miscellaneous Provisions (Part VI).....	36
Supplemental Provisions (Subtitle C).....	38
Rates of Tax (Supplement A).....	38
Computation of Net Income (Supplement B).....	45
Credits Against Tax (Supplement C).....	68
Returns and Payment of Tax (Supplement D).....	73
Estates and Trusts (Supplement E).....	85
Partnerships (Supplement F).....	89
Insurance Companies (Supplement G).....	92
Nonresident Alien Individuals (Supplement H).....	100
Foreign Corporations (Supplement I).....	104
Possessions of the United States (Supplement J).....	106
China Trade Act Corporations (Supplement K).....	108
Assessment and Collection of Deficiencies (Suppl. L).....	110
Interest and Additions to Tax (Supplement M).....	120
Claims Against Transferees and Fiduciaries (Suppl. N).....	124
Overpayments (Supplement O).....	127
Miscellaneous Taxes (Title II).....	130
Estate Tax (Part I).....	130
Admissions and Dues Tax (Part II).....	132
Excise Taxes (Part III).....	135
Special Taxes (Part IV).....	139
Stamp Taxes (Part V).....	141
Liquor Taxes (Part VI).....	142
Amendments to 1926 Income Tax (Title III).....	145
Administrative Provisions (Title IV).....	149
General Provisions (Title V).....	165
Supplement—Provisions of 1926 Act not shown in Comparison.....	173
Alphabetical Index.....	227