

[JOINT COMMITTEE PRINT]

**DERIVATIONS OF CODE SECTIONS
OF THE
INTERNAL REVENUE CODES OF
1939 AND 1954**

**PREPARED BY THE STAFF
OF THE
JOINT COMMITTEE ON TAXATION**



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INTRODUCTION

This pamphlet,¹ prepared by the staff of the Joint Committee on Taxation, provides tables showing the derivation of the Internal Revenue Code of 1939 and the Internal Revenue Code of 1954, as well as corresponding sections of the 1939 and 1954 Codes.

Table I shows the derivation of the provisions of the Internal Revenue Code of 1939. Table II provides sources of the 1954 Code sections. Table III shows corresponding sections of the 1939 and 1954 Codes.

The pamphlet is intended to consolidate into one volume the derivations of the 1939 and 1954 Internal Revenue Codes for benefit of tax law researchers. This pamphlet should be particularly useful to the legislative history researcher when used in conjunction with the Joint Committee on Taxation staff pamphlet, *Listing of Selected Federal Tax Legislation Reprinted in the IRS Cumulative Bulletin, 1913-1990* (JCS-19-91), December 19, 1991.

¹ This pamphlet may be cited as follows: Joint Committee on Taxation, *Derivations of Code Sections of the Internal Revenue Codes of 1939 and 1954* (JCS-1-92), January 21, 1992.

To see the derivation tables themselves, [click here](#), but please wait until after you've finished the article. These tables run to 117 pages, and will definitely interrupt your train of thought.