CUMULATIVE POCKET SUPPLEMENT

TO THE ... CODE

OF FEDERAL

REGULATIONS

Title 26—Internal Revenue
Parts 80 to 169

AS OF JANUARY 1
1957

For changes on and after
January 1, 1957, see the daily issues of the Federal Register
EXPLANATION

This Pocket Supplement contains in full text the changes and additions to Parts 80 to 169 of Title 26 of the Code of Federal Regulations issued pursuant to the Internal Revenue Code of 1939 which were fully promulgated during 1949–1956, and which were in force and effect on December 31, 1956. All of the regulations issued pursuant to the Internal Revenue Code of 1954, fully promulgated during 1954–1956 and in force and effect on December 31, 1956, are contained in separate volumes entitled “Title 26—Internal Revenue, 1954.”

Amendatory documents which were promulgated during 1949–1956 but which were not in effect on December 31, 1956, are not carried in full text. Citations to such documents are carried in notes entitled “Prior Amendments.” All documents directly affecting Parts 80 to 169 are tabulated in the “List of Sections Affected” appearing at the end of this Pocket Supplement.

Citations of authority have been supplied only for those sections not covered by the authority cited in the Code.

Dates appearing in citations of source are dates of publication in the Federal Register, and should not be construed as effective dates.

This Pocket Supplement was compiled and edited by the Federal Register Division, National Archives and Records Service, General Services Administration.
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