

26 USC Subtitle A, CHAPTER 1, Subchapter I, PART I: Front Matter

From Title 26-INTERNAL REVENUE CODE

Subtitle A-Income Taxes
CHAPTER 1-NORMAL TAXES AND SURTAXES
Subchapter I-Natural Resources
PART I-DEDUCTIONS

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| Sec. | |
| 611. | Allowance of deduction for depletion. |
| 612. | Basis for cost depletion. |
| 613. | Percentage depletion. |
| 613A. | Limitations on percentage depletion in case of oil and gas wells. ¹ |
| 614. | Definition of property. |
| [615.] | Repealed.] |
| 616. | Development expenditures. |
| 617. | Deduction and recapture of certain mining exploration expenditures. |

EDITORIAL NOTES

AMENDMENTS

1990- Pub. L. 101-508, title XI, §11801(b)(7), Nov. 5, 1990, 104 Stat. 1388-522 , struck out item for part II "Exclusions from gross income".

1976- Pub. L. 94-455, title XIX, §1901(b)(21)(H), Oct. 4, 1976, 90 Stat. 1798 , struck out item 615 "Exploration expenditures".

1969- Pub. L. 91-172, title V, §§503(b), 505(c), Dec. 30, 1969, 83 Stat. 631 , 634, added items for parts IV and V.

Pub. L. 91-172, title V, §504(c)(5), Dec. 30, 1969, 83 Stat. 633 , substituted "Pre-1970 exploration expenditures" for "Exploration expenditures" in item 615 and substituted "Deduction and recapture of certain mining exploration expenditures" for "Additional exploration expenditures in the case of domestic mining" in item 617.

1966- Pub. L. 89-570, §1(d), Sept. 12, 1966, 80 Stat. 762 , added item 617.

¹ Editorially supplied. Section 613A added by Pub. L. 94-12 without corresponding amendment of part analysis.