

26 USC Subtitle A Chapter 1

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 - § 27 - Taxes of foreign countries and possessions of the United States; possession tax credit
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 - [§ 30A - Puerto Rico economic activity credit](#)
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 - § 31 - Tax withheld on wages
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 - § 36B - Refundable credit for coverage under a qualified health plan
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 - § 37 - Overpayments of tax
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- § 51 - Amount of credit
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- § 52 - Special rules
- § 53 - Credit for prior year minimum tax liability
- § 54 - Repealed. Pub. L. 115–97, title I, § 13404(a), Dec. 22, 2017, 131 Stat. 2138]
- § 54A - Repealed. Pub. L. 115–97, title I, § 13404(a), Dec. 22, 2017, 131 Stat. 2138]
- § 54AA - Repealed. Pub. L. 115–97, title I, § 13404(a), Dec. 22, 2017, 131 Stat. 2138]