

Title VIII—General Provisions.

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Definitions.

SEC. 1001. DEFINITIONS.

(a) When used in this Act—

“Person.”

(1) The term “person” means an individual, a trust or estate, a partnership, or a corporation.

“Corporation.”

(2) The term “corporation” includes associations, joint-stock companies, and insurance companies.

“Partnership.”

(3) The term “partnership” includes a syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not, within the meaning of this Act, a trust or estate or a corporation; and the term “partner” includes a member in such a syndicate, group, pool, joint venture, or organization.

“Domestic.”

(4) The term “domestic” when applied to a corporation or partnership means created or organized in the United States or under the law of the United States or of any State or Territory.

“Foreign.”

(5) The term “foreign” when applied to a corporation or partnership means a corporation or partnership which is not domestic.

“Fiduciary.”

(6) The term “fiduciary” means a guardian, trustee, executor, administrator, receiver, conservator, or any person acting in any fiduciary capacity for any person.

“Withholding agent.”

(7) The term “withholding agent” means any person required to deduct and withhold any tax under the provisions of section 143 or 144.

“Stock.”

(8) The term “stock” includes the share in an association, joint-stock company, or insurance company.

“Shareholder.”

(9) The term “shareholder” includes a member in an association, joint-stock company, or insurance company.

“United States.”

(10) The term “United States” when used in a geographical sense includes only the States, the Territories of Alaska and Hawaii, and the District of Columbia.

“Secretary.”

(11) The term “Secretary” means the Secretary of the Treasury.

“Commissioner.”

(12) The term “Commissioner” means the Commissioner of Internal Revenue.

“Collector.”

(13) The term “collector” means collector of internal revenue.

“Taxpayer.”

(14) The term “taxpayer” means any person subject to a tax imposed by this Act.

“Includes” and “including.”

(b) The terms “includes” and “including” when used in a definition contained in this Act shall not be deemed to exclude other things otherwise within the meaning of the term defined.

SEC. 1002. SEPARABILITY CLAUSE.

Separability clause.

If any provision of this Act, or the application thereof to any person or circumstances, is held invalid, the remainder of the Act, and the application of such provisions to other persons or circumstances, shall not be affected thereby.

SEC. 1003. EFFECTIVE DATE OF ACT.

Effective date.

Except as otherwise provided, this Act shall take effect upon its enactment.

Approved, June 22, 1936, 9 p.m.