

**Federal Treasury**  
**Code of Federal Regulations**

# 26 CFR § 1.643(b)-2

This document is current through the Dec. 7, 2023, issue of the Federal Register, Code of Federal Regulations



## (A) "IRS.GOV – Tax code, regulations, and official guidance"

● **VIEW PAGE** ▶ <https://www.irs.gov/privacy-disclosure/tax-code-regulations-and-official-guidance>

(... Next, use the ▶ [Advanced Search](#) feature **to search only in Title 26** for a specific term. For example, you can search for "child tax credit" in Title 26 to find section 24 of the IRC, shown as 26 USC 24.)



## (B) "Office of the Law Revision Counsel – UNITED STATES CODE"

● **VIEW PAGE** ▶ <https://uscode.house.gov/browse.xhtml>

→ **Title 26**—Internal Revenue Code

→ **Subtitle A**—Income Taxes

→ **CHAPTER 1**—NORMAL TAXES AND SURTAXES

→ **Subchapter J**—Estates, Trusts, Beneficiaries, and Decedents (sections 641 to 692)

→ **PART I**—ESTATES, TRUSTS, AND BENEFICIARIES (sections 641 to 685)

→ **Subpart A**—General Rules for Taxation of Estates and Trusts (sections 641 to 646)

→ **Sec. 643.** Definitions applicable to subparts A, B, C, and D

→ **§643.** Definitions applicable to subparts A, B, C, and D

● **VIEW THE §643 CODE** ▶ <https://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title26-section643&num=0&edition=prelim>



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## **26 CFR § 1.643(b)-2 Dividends allocated to corpus.**

Extraordinary dividends or taxable stock dividends which the fiduciary, acting in good faith, determines to be allocable to corpus under the terms of the governing instrument and applicable local law are not considered “income” for purposes of subpart A, B, C, or D, part I, subchapter J, chapter 1 of the Code. See section 643(a)(4), § 1.643(a)-4, § 1.643(d)-2, section 665(e), paragraph (b) of § 1.665(e)-1, and paragraph (b) of § 1.665(e)-1A for the treatment of such items in the computation of distributable net income.

[T.D. 7204, [37 FR 17134](#), Aug. 25, 1972]

● **VIEW THE § 1.643(b)-2 CODE** ▶ [https://www.law.cornell.edu/cfr/text/26/1.643\(b\)-2](https://www.law.cornell.edu/cfr/text/26/1.643(b)-2)