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CHAPTER 1. PRELIMINARY PROVISIONS

Sec. 1.1. Definitions.

§ 1.1. Definitions.

The following words and terms, when used in this part, have the following meanings, unless the context clearly indicates otherwise:

Department—The Department of Revenue of the Commonwealth.

FC—The Fiscal Code (72 P.S. §§ 1—1804).

IRC—The Internal Revenue Code of 1986, including amendments under the Tax Reform Act of 1986 (26 U.S.C.A. §§ 1—7872).

Secretary—The Secretary of the Department.

TRC—The Tax Reform Code of 1971 (72 P.S. §§ 7101—10004).

Authority

The provisions of this § 1.1 issued under section 270 of the act of March 4, 1971 (P.L. 6, No. 2) (72 P.S. § 7270); amended under section 408 of the act of March 4, 1971 (P.L. 6, No. 2) (72 P.S. § 7408).

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