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Internal Revenue Code Section 402(d)

Taxability of beneficiary of employees' trust

...



(d) Taxability of beneficiary of certain foreign situs trusts.

For purposes of subsections (a), (b), and (c), a stock bonus, pension, or profit-sharing trust which would qualify for exemption from tax under section 501(a) except for the fact that it is a trust created or organized outside the United States shall be treated as if it were a trust exempt from tax under section 501(a).

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