

Internal Revenue Code Section 61(a)

Gross income defined.

[This version of IRC Section 61(a), below, is generally effective for divorce or separation instruments executed *before* Jan. 1, 2019. See below for the section as effective for divorce or separation instruments executed after Dec. 31, 2018.]



(a) General definition.

Except as otherwise provided in this subtitle, gross income means all income from whatever source derived, including (but not limited to) the following items:

- (1) Compensation for services, including fees, commissions, fringe benefits, and similar items;
- (2) Gross income derived from business;
- (3) Gains derived from dealings in property;
- (4) Interest;
- (5) Rents;
- (6) Royalties;
- (7) Dividends;
- (8) Alimony and separate maintenance payments;
- (9) Annuities;
- (10) Income from life insurance and endowment contracts;
- (11) Pensions;
- (12) Income from discharge of indebtedness;
- (13) Distributive share of partnership gross income;
- (14) Income in respect of a decedent; and
- (15) Income from an interest in an estate or trust.

[Note: This version of IRC Section 61(a), below, is generally effective for divorce or separation instruments executed after Dec. 31, 2018.]

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(b) Cross references.

For items specifically included in gross income, see part II (sec. 71 and following). For items specifically excluded from gross income, see part III (sec. 101 and following).