

[Title 26](#) › [Subtitle F](#) › [Chapter 79](#) › § 7701

26 U.S. CODE

**(a)** When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

**(1) Person**

The term “person” shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation