

Definitions of United States in the Internal Revenue Code

Employment taxes

Code Sec. 3121(e)

(e) State, United States, and citizen

For purposes of this chapter—

- (1) State. The term “State” includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa.
- (2) **United States**. The term “United States” when used in a geographical sense *includes* the **Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa...**

Excise and miscellaneous taxes

Code 4612(a)(4)

(4) **United States**.

(A) In general. **The term “United States” means the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, and possession of the United States, the Commonwealth of the Northern Mariana Islands, and the Trust Territory of the Pacific Islands.**

(B) **United States includes continental shelf areas. The principles of section 638 shall apply for purposes of the term “United States”.**

(C) **United States includes foreign trade zones. The term “United States” includes any foreign trade zone of the United States...**

DEFICIENCY NOTICE

Deficiency notice. Notice of tax deficiency (90 day letter) which is mailed to taxpayer and which is prerequisite to jurisdiction of Tax Court. I.R.C. § 6212. See also **Ninety day letter**.

Deficiency suits. In mortgage law, action to recover difference between debt and amount realized on foreclosure. See also **Deficiency judgment**.

May also apply to petition in Tax Court following receipt of deficiency notice (90 day letter). I.R.C. § 6212.

Deficit. An excess of expenditures over revenues. Loss in operation of business. Something wanting, generally in the accounts of one entrusted with money, or in the money received by him. The term is broad enough to cover defalcation, misappropriation, shrinkage, or costs, and, in its popular meaning, signifies deficiency from any cause.

In accounting, opposite of surplus on balance sheet. May represent accumulated losses.

Deficit spending. Expenditures in excess of income; usually from borrowed funds rather than from actual revenues or surplus.

De fide et officio judicis non recipitur questio, sed de scientia, sive sit error juris, sive facti /diy fáydíy éd áfíshíyow júwdásas nón rásípálar kwés(h)eh(iy)ow, séd diy sayé'nsh(iy)ə, sáyvíy síd éhrar júras sáyvíy fáktay/. Concerning the fidelity and official conduct of a judge, no question is [will be] entertained; but [only] concerning his knowledge, whether the error [committed] be of law or of fact. The *bona fides* and honesty of purpose of a judge cannot be questioned, but his decision may be impugned for error either of law or fact. The law doth so much respect the certainty of judgments, and the credit and authority of judges, that it will not permit any error to be assigned which impeacheth them in their *trust* and *office*, and in willful abuse of the same; but only in ignorance and mistaking either of the law, or of the case and matter of fact. Thus, it cannot be assigned for error that a judge did that which he ought not to do; as that he entered a verdict for the plaintiff, where the jury gave it for the defendant.

De fidei læsione /diy fáydíyay líyz(h)íyówníy/. Of breach of faith or fidelity.

Defile. To corrupt purity or perfection of; to debase; to make ceremonially unclean; to pollute; to sully; to dishonor. *State v. Kasnett*, 30 Ohio App.2d 77, 283 N.E.2d 636, 638. To debauch, deflower, or corrupt the chastity of a woman. The term does not necessarily imply force or ravishment, nor does it connote previous immaculateness. The term, when used in a statute penalizing any person who shall publicly defile any flag of the United States, has the meaning of dishonor, *State v. Schlueter*, 127 N.J.L. 496, 23 A.2d 249, 251; and means to make filthy or to make ceremonially unclean and refers to physical defilement, *State v. Hodsdon*, Del.Super., 289 A.2d 635, 638. See also **Desecrate**.

Defilement /dáfáylmánt/. Uncleaness; impurity; corruption of morals or conduct.

Define. To explain or state the exact meaning of words and phrases; to state explicitly; to limit; to deter-

mine essential qualities of; to determine the precise signification of; to settle; to establish or prescribe authoritatively; to make clear. *Walling v. Yeakley*, C.C.A.Colo., 140 F.2d 830, 832. To declare that a certain act shall constitute an offense is defining that offense. *U. S. v. Arjona*, 120 U.S. 479, 7 S.Ct. 628, 30 L.Ed. 728. See also **Definition**.

To "define" with respect to space, means to set or establish its boundaries authoritatively; to mark the limits of; to determine with precision or to exhibit clearly the boundaries of; to determine the end or limit; to fix or establish the limits. It is the equivalent to declare, fix or establish. Seeking out what exists already is not "defining." *Redlands Foothill Groves v. Jacobs*, D.C.Cal., 30 F.Supp. 995, 1004.

De fine force /diy fáyníy fórs/. L. Fr. Of necessity; of pure necessity. See **Fine force**.

De fine non capiendo pro pulchre placitando /diy fáyníy nón kápiyéndow prów pálkriy plásatándow/. A writ prohibiting the taking of fines for beau pleader.

De fine pro redisseisina capiendo /diy fáyníy prów ríydásiysaná kápiyéndow/. A writ which lay for the release of one imprisoned for a re-disseisin, on payment of a reasonable fine.

De finibus levatis /diy fáynábas lavéydás/. Concerning fines levied. The title of the English statute 27 Edw. 1, requiring fines thereafter to be levied, to be read openly and solemnly in court.

Definite. Fixed, determined, defined, bounded.

Definite sentence. Sentence calling for imprisonment for specified number of years as contrasted with indeterminate sentence which leaves duration to prison authorities (e.g. parole boards) and good behavior of prisoner. Also called "determinate sentence".

Definitio /dэфánísh(iy)ow/. Lat. Definition, or more strictly, limiting or bounding: as in the maxim of the civil law: *Omnis definitio periculosa est, parum est enim ut non subverti possit, i.e., the attempt to bring the law within the boundaries of precise definitions is hazardous, as there are but few cases in which such a limitation cannot be subverted.*

Definition. A description of a thing by its properties; an explanation of the meaning of a word or term. The process of stating the exact meaning of a word by means of other words. Such a description of the thing defined, including all essential elements and excluding all nonessential, as to distinguish it from all other things and classes. See also **Define**.

Definitive. That which finally and completely ends and settles a controversy. For example, a definitive sentence or judgment as opposed to an interlocutory judgment.

Definitive sentence. See **Definite sentence**.

Deflect. To turn aside, to deviate from a straight or horizontal line or from a proper position, to swerve.

Defloration /diyflaréyshan/. Seduction or debauching. The act by which a woman is deprived of her virginity.