

# GENDER BIAS IN THE NATIONAL INTERNAL REVENUE CODE OF 1997<sup>\*</sup>

## I. INTRODUCTION

The implementation of Republic Act (RA) No. 7192<sup>1</sup> in 1992 affirms the State policy of recognizing the role of women in nation-building and ensuring the fundamental equality of women and men before the law.<sup>2</sup> Since then, positive steps were undertaken by the government to remove any form of gender inequality, to wit: (a) formulation of the Philippine Plan for Gender-Responsive Development (PPGD)<sup>3</sup> for 1995 – 2025 and its adoption with the issuance of Executive Order (EO) No. 273<sup>4</sup>, (b) enactment of the Anti-Violence Against Women and their Children Act (RA 9262)<sup>5</sup>; and (c) the Magna Carta of Women (RA 9710)<sup>6</sup>. To ensure that these laws and policies are actualized, the General Appropriation Act requires that at least 5% of the total national or local budgets are earmarked for Gender and Development (GAD) activities.

Also part of this government's effort is the elimination of gender bias in existing laws. In 2000, the National Tax Research Center (NTRC) identified specific income tax provisions of the 1997 National Internal Revenue Code (NIRC) which are gender-biased<sup>7</sup> and recommended the rewording of the same to make them gender-neutral. This paper presents

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<sup>1</sup> Entitled "An Act Promoting the Integration of Women as Full and Equal Partners of Men in Development and Nation Building and for Other Purposes," Also Known as "Women in Development and Nation Building Act", Approved on February 12, 1992

<sup>2</sup> Article II, Section 14 of 1987 Constitution

<sup>3</sup> Formulated by the Philippine Commission on Women (PCW, formerly known as the National Commission on the Role of Filipino Women)

<sup>4</sup> Approving and Adopting the Philippine Plan for Gender-Responsive Development for 1995 to 2025, issued on September 8, 1995

<sup>5</sup> Approved March 8, 2004

<sup>6</sup> Approved on August 14, 2009

<sup>7</sup> NTRC Study entitled "*Gender Bias in the Income Tax Provisions of the National Internal Revenue Code of 1997*", NTRC Tax Research Journal, (September – October 2000)

an inventory of all gender-biased provisions in the Tax Code including those that were already identified and likewise recommend the rewording of the same in the proposed Comprehensive Tax Reform Package being pursued by the Department of Finance.

## II. GENDER-BIASED PROVISIONS OF THE TAX CODE

In the 2000 NTRC Study on gender bias in the income tax provisions of the Tax Code, gender bias was identified in two forms. The first form pertains to the use of masculine words such as “seaman” and masculine pronouns such as “he”, “his”, “him” or “himself”. The second form is in the context of favoring men over women.

The first form of gender bias is most frequently found in the provisions of the Tax Code. In fact, 109 of its 292 sections were found to have used masculine words and pronouns to refer to the Secretary of Finance, Commissioner of Internal Revenue and other revenue officers and various types of taxpayers. Over-all, there are 177 gender biased provisions identified in the Tax Code. (Table 1)

**Table 1. NUMBER OF IDENTIFIED GENDER-BIASED SECTIONS IN THE 1997 TAX CODE**

<b>Title/Section of the 1997 NIRC</b>	<b>Number of Sections</b>	<b>Number of Gender-Biased Sections</b>	<b>Total Number of Times that Gender Bias Occur*</b>
Title I – Organization and Function of the Bureau of Internal Revenue (Section 1 – Section 21)	21	10	16 <sup>a</sup>
Title II – Tax on Income (Section 22 – Section 83)	62	28	59 <sup>b</sup>
Title III – Estate and Donor’s Taxes (Section 84 – Section 104)	21	9	21 <sup>c</sup>
Title IV – Value-Added Tax (Section 105 – Section 115)	11	6	9 <sup>d</sup>
Title V – Other Percentage Taxes (Section 116 – Section 128)	13	5	8 <sup>e</sup>
Title VI – Excise Taxes on Certain Goods (Section 129 – Section 172)	44	15	15
Title VII – Documentary Stamp Tax (Section 173 – Section 201)	29	2	3 <sup>f</sup>
Title VIII – Remedies (Section 202 – Section 231)	30	15	15

<b>Title/Section of the 1997 NIRC</b>	<b>Number of Sections</b>	<b>Number of Gender-Biased Sections</b>	<b>Total Number of Times that Gender Bias Occur*</b>
Title IX – Compliance Requirements (Section 232 – Section 246)	15	7	14 <sup>g</sup>
Title X – Statutory Offenses and Penalties (Section 247 – Section 282)	36	11	15 <sup>h</sup>
Title XI – Allotment of Internal Revenue (Section 283 – Section 289)	7	0	0
Title XII – Oversight Committee (Section 290)	1	1	1
Title XIII – Repealing Provisions (Section 291)	1	0	0
Title XIV – Final Provisions (Section 291)	1	0	0
<b>Total</b>	<b>292</b>	<b>109</b>	<b>177</b>

\* There are sections of the Tax Code wherein gender bias occurred more than once.

<sup>a</sup> Seven times in Sec. 6.

<sup>b</sup> Fifteen times in Sec. 34; five times in Sec. 51; four times in Sections 32 and 58; thrice in Sec. 79; and twice in Sections 24, 35, 56, 74 and 83.

<sup>c</sup> Seven times in Sec. 86; four times in Sec. 85; thrice in Sec. 90; and twice in Sec. 91.

<sup>d</sup> Twice in Sections 110, 113 and 115.

<sup>e</sup> Thrice in Sec. 127 and twice in Sec. 128.

<sup>f</sup> Twice in Sec. 199.

<sup>g</sup> Eight times in Sec. 236.

<sup>h</sup> Five times in Sec. 257

Please refer to Annex A for details

The gender-biased provisions in various Sections of the Tax Code can be summarized as follows:

- (1) Use of masculine/role references such as “chairman”/“chairmen”, “seaman” and “workmen’s”;
- (2) Use of masculine pronouns to refer the Secretary of Finance, Commissioner of Internal Revenue, Revenue Regional Director, Revenue District Officer, internal revenue officer, revenue inspector or collector, officer serving the warrant of distraint, employee of the BIR;
- (3) Use of masculine pronouns to refer to the Commissioner of Customs, government official/officer, head of appropriate office, lawyer or notary public;
- (4) Use of masculine pronouns to refer to various types of taxpayers, e.g. employers, employees, non-resident citizen, non-resident alien, non-resident donor, stock

broker, seller, VAT-registered person, importer, manufacturer, rectifier, distiller, brewer, etc.;

- (5) Use of masculine pronoun to refer to withholding agent;
- (6) Use of masculine pronouns to refer to delinquent taxpayer, convicted person for violating the provisions of the Tax Code, offender, offending financial officer or Certified Public Accountant; and
- (7) Use of masculine pronoun to refer to violating government officer, among others.

The details are presented in Annex A.

The use of masculine occupational/role references such as “Chairman” or “seaman” and masculine pronouns such as “he” and “his” suggests that only men can perform certain tasks or roles. It fosters gender inequality and discriminates women by rendering them invisible or by trivializing them and at the same time it perpetuates the notion of male supremacy.<sup>8</sup> On the other hand, using gender-fair language in the Tax Code and other laws promotes gender equality. It will not only favor women but men as well. As can be noted, the Tax Code has provisions concerning misbehavior or offenses of taxpayers or tax authorities. Using masculine pronouns to refer to delinquent taxpayers, offender, convicted person, person violating the provision of the Tax Code, offending financial officer or violating government enforcement officer is unfair to men.

To eliminate the aforesaid type of bias in the NIRC, it is recommended that the pertinent tax provisions be reworded or reconstructed to make them gender neutral. It may be better to use the plural form of the word such as “taxpayers” to refer to both male and female taxpayers so that the plural pronouns “they”, “their” and “them” which are gender neutral will be used instead or better yet, use sex-specific terms. (Please refer to Table 2 for examples)

Meanwhile, the second form of gender bias limits the right to be head of the family and proper claimant of the additional exemption to the husband. It is found in Section 79(F) of the Tax Code which read as follows:

“Husband and Wife. - When a husband and wife each are recipients of wages, whether from the same or from different employers, taxes to be withheld shall be determined on the following bases:

- (1) The husband shall be deemed the head of the family and proper claimant of the additional exemption in respect to any dependent children, unless he explicitly waives his right in favor of his wife in the withholding exemption certificate.
- (2) Taxes shall be withheld from the wages of the wife in accordance with the schedule for zero exemption of the withholding tax table prescribed in Subsection (D)(2)(d) hereof.”

<sup>8</sup> Training Manual of Gender Sensitivity and CEDAW, Ateneo Human Rights Center, 2007.

**Table 2. PROPOSED REWORDING OF SOME IDENTIFIED GENDER BIASED PROVISIONS OF THE 1997 TAX CODE**

Present Provisions	Proposed Rewording
Xxx the <b>Chairmen</b> of the Committee on Ways and Means xxx	Xxx the <u>Chairpersons</u> of the Committee on Ways and Means xxx
Xxx the <b>Chairman</b> , Commission on Audit xxx	Xxx the <u>Chairperson</u> , Commission on Audit xxx
Xxx That a <b>seaman</b> who is a citizen of the Philippines and who receives compensation for services rendered abroad xxx	Xxx That a <u>seafarer</u> who is a citizen of the Philippines and who receives compensation for services rendered abroad xxx
Xxx and mutual <b>workmen's</b> compensation xxx	Xxx and mutual <u>workers'</u> compensation xxx
The Secretary of Finance xxx under which <b>he</b> may suspend xxx	The Secretary of Finance xxx under which <u>he or she</u> may suspend xxx
Xxx the Commissioner or <b>his</b> duly authorized representative xxx	Xxx the Commissioner or <u>his or her</u> duly authorized representative xxx
Xxx the Revenue Regional director shall xxx under <b>his</b> jurisdiction xxx	Xxx the Revenue Regional director shall xxx under <u>his or her</u> jurisdiction xxx
Xxx of every Revenue District Officer to examine the xxx under <b>his</b> supervision, and to xxx of which <b>he</b> may obtain knowledge xxx	Xxx of every Revenue District Officer to examine the xxx under <u>his or her</u> supervision, and to xxx of which <u>he or she</u> may obtain knowledge xxx
Xxx The Commissioner of Customs and <b>his</b> subordinates xxx	Xxx The Commissioner of Customs and <u>his or her</u> subordinates xxx
Xxx The head of the appropriate government office and <b>his</b> subordinates xxx	Xxx The head of the appropriate government office and <u>his or her</u> subordinates xxx
Xxx Every Filipino citizen residing outside the Philippines, on <b>his</b> income from sources xxx	Xxx <u>Filipino citizens</u> residing outside the Philippines, on <u>their</u> income from sources xxx
Xxx a taxpayer may treat xxx expenditures which are paid or incurred by <b>him</b> xxx in connection with <b>his</b> trade, business or profession xxx	Xxx <u>taxpayers</u> may treat xxx expenditures which are paid or incurred by <u>them</u> xxx in connection with <u>their respective</u> trade, business or profession xxx
Xxx An employer establishing or maintaining a pension trust xxx to <b>his</b> employees shall be allowed as a deduction xxx	Xxx <u>employers</u> establishing or maintaining a pension trust xxx to <u>their</u> employees shall be allowed as a deduction xxx

At present, the wife can claim the additional exemption for qualified dependent children only in cases where:

- a) The husband is unemployed;
- b) The husband is a nonresident citizen deriving income from foreign sources; and

- c) The husband explicitly waives his right of claiming additional exemption for qualified dependent children in favor of the wife in the withholding exemption certificate.

It is of interest to note that the phrase “*unless he explicitly waives his right in favor of his wife in the withholding exemption certificate*” was added by RA 7497<sup>9</sup> in 1992. Prior to the enactment of RA 7497, this provision read as follows in Sec. 72(f) of the 1977 Tax Code:

“When a husband and wife each are recipients of wages, whether from the same or from different employer, taxes to be withheld shall be determined on the following bases:

- (1) The husband shall be deemed the head of the family and proper claimant of the additional exemption in respect to any dependent children;
- (2) Taxes shall be withheld from the wages of the wife in accordance with the schedule for zero exemption of the withholding tax table.”

Hence, the present provision of the Tax Code with regard to the provisions on the right to be the head of the family and proper claimant of the additional exemption is more gender sensitive than the previous one. Nevertheless, the present provision still poses a preference to men over women. Hence, a rewording of such section is likewise recommended to make the 1997 NIRC bias-free:

“When a husband and wife are both recipients of wages, whether from the same or different employers, either of them may claim the additional exemption for qualified dependent children, provided, however, that the spouse of the claimant shall submit a waiver explicitly indicating that he/she waives the right of claiming the additional exemption in favor of his/her spouse.”

### III. RECOMMENDATIONS

As identified, various provisions of the NIRC of 1997 are still gender-biased. Hence, the following are recommended to make the NIRC of 1997 more gender-neutral:

- a. Use sex specific words and pronouns; or use the plural form of the word such as “taxpayers” so that the pronouns “they”, “their” or “them” will be used which are gender-neutral;

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<sup>9</sup> Also known as the “Finality of the Withholding Tax on Purely Compensation Income” (Approved May 15, 1992).

- b. Section 79(F)(1) of the Tax Code should be reworded such that both husband and wife will be given equal opportunity to claim their dependent child/children for additional exemption; and
- c. Use gender-neutral language in future tax legislation.



**ANNEX A**  
**Gender-Biased Provisions of the 1997 NIRC<sup>10</sup>**

1. Section 5(C) - use of masculine pronoun “his” to refer to the Commissioner;
2. Section 6(A) - use of masculine pronoun “his” to refer to the Commissioner;
3. Section 6(B) - use of masculine pronoun “his” and “he” to refer to the Commissioner;
4. Section 6(C) - use of masculine pronoun “his” to refer to taxpayer;
5. Section 6(D) - use of masculine pronoun “his” to refer to taxpayer;
6. Section 6(F)(1) - use of masculine pronoun “his” to refer to decedent;
7. Section 6(F)(2) - use of masculine pronoun “his” to refer to taxpayer;
8. Section 6(F)(last paragraph) - use of masculine pronoun “his” and “he” to refer to taxpayer;
9. Section 7 - use of masculine pronoun “him” to refer to the Commissioner;
10. Section 8(B) - use of masculine pronoun “his” to refer to the Commissioner;
11. Section 10 - use of masculine pronoun “his” to refer to the Revenue Regional Director;
12. Section 11 - use of masculine pronoun “his” and “he” to refer to the Revenue District Officer;
13. Section 12 - use of masculine pronoun “his” to refer to the Commissioner of Customs and head of appropriate government office;
14. Section 16 - use of masculine pronoun “his” refer to internal revenue officer;
15. Section 18 – use of masculine pronouns “he” and “his” to refer to internal revenue officer;
16. Section 20(B) - use of masculine pronoun “his” to refer to the Commissioner and the use of masculine word “chairmen”;
17. Section 22(E) - use of masculine pronouns “his”, “him” and “he” to refer to nonresident citizen;
18. Section 23(C) use of the word “seaman” to refer to a worker who serves abroad as a member of the complement of a vessel;

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<sup>10</sup> As Amended by RAs 8761, 9010, 9224, 9238, 9243, 9294, 9334, 9337, 9361, 9504, 10001, 10021, 10026, 10351 and 10653.



19. Section 24(B)(2) - use of masculine pronoun “he” to refer to taxpayer;
20. Section 24(D)(2) - use of masculine pronoun “he” to refer to taxpayer;
21. Section 26 - use of masculine pronoun “his” to refer to taxpayer;
22. Section 27(E)(3) - use of masculine pronoun “he” to refer to the Secretary of Finance;
23. Section 32(B)(2) - use of masculine pronoun “him” to refer to insured person;
24. Section 32(B)(6)(a) - use of masculine pronoun “his” to refer to retired employee and employer;
25. Section 32(B)(6)(b) - use of masculine pronoun “his” to refer to retired employee and employer;
26. Section 32(B)(7)(c)(i) - use of masculine pronoun “his” to refer to taxpayer;
27. Section 33(B)(9) - use of masculine pronoun “his” to refer to taxpayer;
28. Section 34(A)(1)(a)(iii) - use of masculine pronouns “he” to refer to taxpayer;
29. Section 34(A)(1)(a)(iv) - use of masculine pronoun “his” to refer to taxpayer;
30. Section 34(C)(1)(b) - use of masculine pronoun “his” to refer to taxpayer;
31. Section 34(C)(3) - use of masculine pronoun “his” to refer to taxpayer;
32. Section 34(C)(3)(b) - use of masculine pronoun “his” to refer to taxpayer;
33. Section 34(C)(4)(a) - use of masculine pronoun “his” to refer to taxpayer;
34. Section 34(C)(4)(b) - use of masculine pronoun “his” to refer to taxpayer;
35. Section 34(C)(6) - use of masculine pronoun “his” to refer to taxpayer;
36. Section 34(G)(2) - use of masculine pronoun “his” to refer to taxpayer;
37. Section 34(I)(2)(a) - use of masculine pronoun “his” to refer to taxpayer;
38. Section 34(C)(5) - use of masculine pronoun “he” to refer to the Commissioner;
39. Section 34(F)(3) - use of masculine pronoun “his” to refer to taxpayer and the Commissioner;
40. Section 34(I)(1) - use of masculine pronouns “him” and “his” to refer to taxpayer;
41. Section 34(J) - use of masculine pronoun “his” to refer to employer;

42. Section 34(M) - use of masculine pronouns “himself” and “him” to refer to taxpayer;
43. Section 35(C) - use of masculine pronouns “his” and “himself” to refer to taxpayer;
44. Section 35(D) - use of masculine pronouns “he” and “him” to refer to nonresident alien;
45. Section 36(B)(1) - use of masculine pronoun “his” to refer to an individual;
46. Section 37(B) - the use of the word “workmen’s”;
47. Section 39(A)(1) - use of masculine pronoun “his” to refer to taxpayer;
48. Section 44 - use of masculine pronoun “his” to refer to taxpayer;
49. Section 45 - use of masculine pronoun “his” to refer to taxpayer;
50. Section 46 - use of masculine pronoun “his” to refer to taxpayer;
51. Section 49(D) - use of masculine pronoun “his” to refer to taxpayer;
52. Section 50- use of masculine pronoun “he” to refer to the Commissioner;
53. Section 51(A)(1)(b) - use of masculine pronoun “his” to refer to a Filipino citizen residing outside the Philippines;
54. Section 51(A)(2)(a) - use of masculine pronoun “his” to refer to an individual;
55. Section 51(A)(4) - use of masculine pronoun “his” to refer to an individual;
56. Section 51(D) - use of masculine pronoun “his” to refer to an individual;
57. Section 51(G) - use of masculine pronoun “him” to refer to an individual;
58. Section 56(A)(3) - use of masculine pronoun “his” and “he” to refer to a seller;
59. Section 56(B)(1) - use of masculine pronoun “his” to refer to taxpayer;
60. Section 58(A) - use of masculine pronoun “his” to refer to a withholding agent;
61. Section 58(B) - use of masculine pronoun “his” to refer to a withholding agent;
62. Section 58(D) - use of masculine pronoun “his” to refer to taxpayer;
63. Section 58(E) - use of masculine pronoun “his” to refer to the Commissioner;
64. Section 60(B) - use of masculine pronoun “his” and “him” to refer to employer and employee;

65. Section 65 - use of masculine pronoun “him” and “he” to refer to employer and employee;
66. Section 74(A) - use of masculine pronoun “his”, “him” and “he” to refer to taxpayer;
67. Section 74(C) - use of masculine pronoun “his” and “he” to refer to taxpayer;
68. Section 78(A) - use of masculine pronoun “his” to refer to employee;
69. Section 79(C)(last paragraph) - use of masculine pronoun “his” to refer to the Commissioner and the use of the word “chairman”;
70. Section 79(F)(1) - Limiting the right to be head of family and proper claimant of the additional exemption to the husband;
71. Section 79(H) – use of masculine pronoun “his” to refer to employee;
72. Section 80(B) - use of masculine pronoun “him” to refer to employee;
73. Section 81 - use of masculine pronoun “his” to refer to employee/employer;
74. Section 83(A) - use of masculine pronoun “his” to refer to employee/employer;
75. Section 83(B) - use of masculine pronoun “his” to refer to employee/employer;
76. Section 85(A) - use of masculine pronoun “his” to refer to decedent;
77. Section 85(B) - use of masculine pronouns “he” and “his” to refer to decedent;
78. Section 85(C) - use of masculine pronoun “his” to refer to decedent;
79. Section 85(D) - use of masculine pronouns “he” and “his” to refer to taxpayer;
80. Section 86(A)(1)(e) – use of masculine pronoun “his” to refer to taxpayer;
81. Section 86(A)(2) - use of masculine pronoun “his” and “him” to refer to taxpayer;
82. Section 86(A)(6) – use of masculine pronoun “his” to refer to taxpayer;
83. Section 86(B)(1) – use of masculine pronoun “his” to refer to taxpayer;
84. Section 86(B)(2) - use of masculine pronoun “his” and “him” to refer to taxpayer;
85. Section 86(D) – use of masculine pronoun “his to refer to taxpayer”;
86. Section 86(E)(2) – use of masculine pronoun “his to refer to taxpayer”;
87. Section 90(A)(1) – use of masculine pronoun “his” to refer to taxpayer;

88. Section 90(A)(3)(a) – use of masculine pronoun “his” to refer to taxpayer;
89. Section 90(D) – use of masculine pronoun “his” to refer to taxpayer;
90. Section 91(B) - use of masculine pronoun “he” to refer to the Commissioner;
91. Section 91(C) – use of masculine pronoun “his” to refer to taxpayer;
92. Section 93 – use of masculine pronoun “his” to refer to taxpayer;
93. Section 95 - use of masculine pronouns “his” and “he” to refer to a lawyer/government officer and taxpayer;
94. Section 101(C)(2) – use of masculine pronoun “his” to refer to taxpayer;
95. Section 103(B) - use of masculine pronoun “he” to refer to nonresident donor;
96. Section 104 - use of masculine pronoun “his” to refer to a decedent;
97. Section 108(A)(5) - use of masculine pronoun “his” to refer to nonresident;
98. Section 110(A)(3)(b) - use of masculine pronoun “his” to refer to a VAT-registered person;
99. Section 110(B) - use of masculine pronoun “his” to refer to a VAT-registered person;
100. Section 112(E) - use of masculine pronoun “his” to refer to Commissioner and use of the word “chairman”;
101. Section 113(B)(1) - use of masculine pronoun “his” to refer to a VAT-registered person;
102. Section 113(D)(1) - use of masculine pronoun “his” to refer to a non-VAT-registered person;
103. Section 114(A) - use of masculine pronoun “his” to refer to a VAT-registered person;
104. Sections 115(a)(3) - use of masculine pronoun “his” to refer to a VAT-registered person;
105. Section 115 - use of masculine pronoun “his” to refer to Commissioner;
106. Section 116 - use of masculine pronoun “his” to refer to a non-VAT-registered person;
107. Section 119 - use of masculine pronoun “his” to refer to Commissioner;
108. Section 126 - use of masculine pronouns “his” and “him” to refer to taxpayer;

109. Section 127(B)(2) - use of masculine pronoun “his” to refer to an individual;
110. Section 127(B)(4) - use of “him” to refer to an individual;
111. Section 127(C)(1) - use of “he” and “him” to refer to a stock broker;
112. Section 128(A)(1) – use of masculine pronoun “his” to refer to taxpayer;
113. Section 128(B) – use of masculine pronoun “his” to refer to taxpayer;
114. Section 130(B) – use of masculine pronoun “he” to refer to manufacturer;
115. Section 137 – use of masculine pronoun “he” to refer to rectifier;
116. Section 138 - use of masculine pronoun “his” and “him” to refer to brewer;
117. Section 141 - use of masculine pronoun “his” and “he” to refer to manufacturer or importer;
118. Section 142 - use of masculine pronoun “his” and “he” to refer to manufacturer or importer;
119. Section 143 - use of masculine pronoun “his” and “he” to refer to manufacturer or importer;
120. Section 144 - use of masculine pronoun “his” and “he” to refer to manufacturer or importer;
121. Section 145- use of masculine pronoun “his” and “he” to refer to manufacturer or importer;
122. Section 157 - use of masculine pronoun “himself” to refer to manufacturer;
123. Section 158 - use of masculine pronoun “his” to refer to Commissioner;
124. Section 164 - use of masculine pronoun “him” to refer to Commissioner;
125. Section 165 - use of masculine pronoun “his” to refer to distiller;
126. Section 166 - use of masculine pronoun “him” to refer to revenue inspector;
127. Section 171 - use of masculine pronouns “his”, “him” and “he” to refer to internal revenue officer;
128. Section 172 - use of masculine pronoun “he” to refer to internal revenue officer;
129. Section 199b - use of masculine pronoun “his” to refer to government official;

130. Section 199d - use of masculine pronoun “his” to refer to an individual;
131. Section 200(C) - use of masculine pronoun “his” to refer to taxpayer;
132. Section 204(C) - use of masculine pronoun “his” to refer to taxpayer and use of the word “Chairmen”;
133. Section 206 - use of masculine pronoun “his” to refer to Commissioner and “his”, “him” and “himself” to refer to taxpayer;
134. Section 207(A) - use of masculine pronoun “his” to refer to Commissioner;
135. Section 207(B) - use of masculine pronoun “his” to refer to Commissioner and “him” to refer to taxpayer;
136. Section 208 - use of masculine pronouns “himself” to refer to officer serving the warrant of distraint and “his” to refer to person owing the debts;
137. Section 209 - use of masculine pronouns “his” and “he” to refer to Revenue District Officer;
138. Section 211 - use of masculine pronoun “his” to refer to Revenue District Officer;
139. Section 212 - use of masculine pronoun “his” to refer to Commissioner;
140. Section 213 - use of masculine pronoun “he” to refer to taxpayer and “his” refer to Revenue Collection Officer;
141. Section 214 - use of masculine pronoun “him” and “he” to refer to delinquent taxpayer;
142. Section 215 - use of masculine pronoun “his” to refer to Revenue District Officer and “him” to refer to taxpayer;
143. Section 216 – use of the word “Chairman”;
144. Section 223 - use of masculine pronoun “his” to refer to taxpayer;
145. Section 228 - use of masculine pronoun “his” and “he” to refer to Commissioner;
146. Section 230(C) - use of masculine pronoun “his” and “he” to refer to Commissioner;
147. Section 231 - use of masculine pronoun “he” to refer to owner of forfeited property;
148. Section 234 - use of masculine pronoun “he” and “his” to refer to taxpayer;
149. Section 236(C) - use of masculine pronoun “he” to refer to taxpayer;
150. Section 236 (F)(1) - use of masculine pronoun “he” to refer to taxpayer;

151. Section 236(D) - use of masculine pronoun “his” to refer to taxpayer;
152. Section 236(H)(2) - use of masculine pronoun “his” to refer to taxpayer;
153. Section 236(E) - use of masculine pronoun “his” and “he” to refer to taxpayer;
154. Section 236(F)(2) - use of masculine pronoun “his” and “he” to refer to taxpayer;
155. Section 236(G) - use of masculine pronoun “his” and “he” to refer to taxpayer;
156. Section 236(I) - use of masculine pronoun “his” and “he” to refer to taxpayer;
157. Section 237 - use of masculine pronoun “his” to refer to taxpayer;
158. Section 239 - use of masculine pronoun “his” to refer to taxpayer;
159. Section 240 - use of masculine pronoun “his” to refer to taxpayer;
160. Section 242 - use of masculine pronoun “his” to refer to taxpayer;
161. Section 246(a) - use of masculine pronoun “his” to refer to taxpayer;
162. Section 253(c) - use of masculine pronoun “he” and “his” to refer to offender;
163. Section 255 - use of masculine pronoun “he” to refer to offender;
164. Section 257(A) - use of masculine pronoun “his” to refer to offending financial officer or Certified Public Accountant;
165. Section 257(A)(1) - use of masculine pronoun “him” and “his” to refer to offending financial officer or Certified Public Accountant;
166. Section 257(A)(2) - use of masculine pronoun “his” to refer to offending financial officer or Certified Public Accountant;
167. Section 257(B)(7) - use of masculine pronoun “him” to refer to offending financial officer or Certified Public Accountant;
168. Section 257(B)(8) – use of masculine pronoun “his” to refer to offending financial officer or Certified Public Accountant;
169. Section 258 - use of masculine pronoun “he” to refer to offender;
170. Section 260 - use of masculine pronoun “his” to refer to a person;
171. Section 269(a) - use of masculine pronoun “his” to refer to a violating government enforcement officer;

172. Section 270 - use of masculine pronoun “him” and “his” to refer to a violating government enforcement officer;
173. Section 277 - use of masculine pronouns “his” to refer to offender and Commissioner;
174. Section 278 - use of masculine pronouns “him” and “his” to a person and an officer or employee of the Bureau of Internal Revenue;
175. Section 280 - use of masculine pronouns “him” and “he” to refer to a convicted person;
176. Section 282(A) - use of masculine pronouns “his” to refer to a person
177. Section 290 – use of the word “Chairmen”

