Rice's Theorem is a general statement about the decidability of a language. Informally, if a language L asks a nontrivial question about languages, then L $\not\in$ DEC. Let's formalize this.

A property of languages (or an I/O property) is a set $P \subseteq \mathcal{P} (\Sigma^*)$.

Define the set $L_P = \{\langle M \rangle \mid L(M) \in P\}$.

A property $P$ is trivial if $L_P = \emptyset$ or $L_P$ is the set of all TMs. $P$ is nontrivial if $L_P$ contains at least one TM but not all of them (i.e., not trivial).

A property $P$ is a property of the TM's language if for all TMs $M_1$ and $M_2$ for which $L(M_1) = L(M_2)$, $\langle M_1 \rangle \in L_P$ iff $\langle M_2 \rangle \in L_P$.

Example:
- $P = \emptyset$ is trivial
- $P = \mathcal{P} (\Sigma^*)$ is trivial
- $P = \mathrm{RE}$ is trivial (if $L_P$ contains all TMs)
- $\overline{P}$ where $P$ is trivial is trivial
- $P = \{L \mid \exists TM M$ with $L(M) = L$ and $M$ has an even # of states $\}$ is $\mathrm{RE}$ and is not a property of the TM's language

Observation: Any trivial property $P$ has $L_P \subseteq \text{DEC}$.

Why?
You either always accept or always reject.

Claim: (Rice's Theorem) For any nontrivial property $P$ that is a property of the TM's language, $L_P$ is undecidable.
We give a reduction from $A_{TM}$ to $L_P$. Assume WLOG that $P \in P$ (we get the same result from $P$ if so). Since $P$ is non-trivial, $\exists L \in P$ and $\exists N : L(N) = L$.

Now consider the TM $D_{M,w}$.

$D_{M,w} =$ "On input $M,w$,
1) Run $M(w)$.
2) If $M(w)$ does not accept, reject.
3) Run $N(v)$ and accept if it does.
4) Reject."

Clearly, $L(D_{M,w}) = \{ M(w) \text{ does not accept} \}
\cup \{ L \mid M(w) \text{ accepts} \}$.

This yields $\langle D_{M,w} \rangle \in L_P$ iff $M(w)$ accepts ($\emptyset \notin P$).

Now assume $L_P \in EDEC$. Then there is a decider $R$ with $L(R) = L_P$.

Consider the TM $D$.

$D =$ "On input $\langle M, w \rangle$.
1) Run $R(\langle D_{M,w} \rangle)$.
2) Accept if $R(\langle D_{M,w} \rangle)$ accepts and reject otherwise."

Clearly, $L(D) = \{ \langle M, w \rangle \mid M(w) \text{ accepts} \} = A_{TM}$, so $D$ decides $A_{TM}$.

$\therefore L_P$ is not decidable.

Ex) $ALL_{TM} = \{ \langle M \rangle \mid L(M) = \Sigma^* \}$ is not decidable.

Not all TMs accept $\Sigma^*$, so this is a non-trivial property.
Moreover, if $L(M_1) = L(M_2)$ for TMs $M_1, M_2$, then $\langle M_1, M_2 \rangle \in ALL_{TM}$ iff $L(M_1) = L(M_2) = \Sigma^*$, hence this is a property of the TMs' languages.
By Rice's Theorem, $ALL_{TM}$ is undecidable.