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 $L \notin DEC$. 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 $\langle M_2 \rangle \in L_p$.

Ex) $P = \emptyset$ is trivial

$P = \mathcal{P}(\Sigma^*)$ is trivial

$P = RE$ is trivial (L_p contains all TMs)

$\bar{P}$ where P is trivial is trivial

$P = \{ L \mid \exists TM \ M \text{ with } L(M) = L \text{ and } M \text{ has an even \# of states} \} = RE$
is not a property of the TM's language

Obs) Any trivial property P has $L_p \in DEC$.

Why?
You either always accept or always reject.

Obs) All properties P are properties of the TM's language.

Thm) (Rice's Theorem) For any nontrivial property P, $L_p \notin DEC$.

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Pf) We give a reduction from A_{TM} to L_p.
Assume WLOG that $\emptyset \notin P$ (we get the same result from $\bar{P}$ if so).
Since P is nontrivial, $\exists L \in P$ and $\exists \langle N \rangle \in L_p : L(N) = L$.

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

$D_{M,w} = $ "On input v,

   1) Run $M(w)$.

   2) If $M(w)$ does not accept, reject

   3) Run $N(v)$ and accept if it does

   4) Reject."

Clearly, $L(D_{M,w}) = \begin{cases} \emptyset & M(w) \text{ does not accept} \\ L & M(w) \text{ accepts.} \end{cases}$

This yields $\langle D_{M,w} \rangle \in L_p$ iff $M(w)$ accepts. ($\emptyset \notin P$, P is a property of the TM's language).

Now assume $L_p \in DEC$. 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}.

$\rightarrow \leftarrow$

$\therefore L_p$ is not decidable.

$\square$

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

Not all TM's accept Σ^*, so this is a nontrivial property.

Moreover, if $L(M_1) = L(M_2)$ for TM M_1, M_2, then $\langle M_1 \rangle, \langle M_2 \rangle \in ALL_{TM}$

iff $L(M_1) = L(M_2) = \Sigma^*$, hence this is a property of the TM's language.

By Rice's Theorem, ALL_{TM} is undecidable.

Given a predicate $\phi : \Sigma^* \to \{0,1\}$, we can determine if the language

$$L = \{\omega \mid \phi(\omega)\}$$

has a nontrivial I/o property (which is a property of languages).
If $\phi(\omega)$ for any ω for which ω is not the encoding of a TM, then L is not an I/o property.
We can now rewrite L as

$$L = \{\langle M \rangle \mid \phi(\langle M \rangle)\}$$

for convenience. Then if ϕ satisfies for all M_1, M_2

$$L(M_1) = L(M_2) \implies \phi(\langle M_1 \rangle) = \phi(\langle M_2 \rangle),$$

then ϕ represents an I/o property.
To show that ϕ is nontrivial, it suffices to show that there is some M_1 and M_2 such that $\phi(\langle M_1 \rangle)$ and $\neg \phi(\langle M_2 \rangle)$. In other words, there is a TM that satisfies ϕ and another TM which does not.

With this, we can rewrite Rice's Theorem as follows.

__Thm__ (Rice's Theorem) Let P be a language consisting of TM encodings, Suppose P satisfies the following properties.
i) $\exists M_1, M_2$ such that $\langle M_1 \rangle \in P$ and $\langle M_2 \rangle \notin P$.
ii) $\forall M_1, M_2$, $L(M_1) = L(M_2) \implies \langle M_1 \rangle \in P$ iff $\langle M_2 \rangle \in P$.
Then P is undecidable.