

shall convene an electronic commerce advisory group to include representatives from the small business community and from the tax practitioner, preparer, and computerized tax processor communities and other representatives from the electronic filing industry.

“(d) ANNUAL REPORTS.—Not later than June 30 of each calendar year after 1998, the Chairperson of the Internal Revenue Service Oversight Board, the Secretary of the Treasury, and the Chairperson of the electronic commerce advisory group established under subsection (b)(2) [set out as a note above] shall report to the Committees on Ways and Means, Appropriations, Government Reform and Oversight [now Committee on Oversight and Government Reform], and Small Business of the House of Representatives and the Committees on Finance, Appropriations, Governmental Affairs [now Committee on Homeland Security and Governmental Affairs], and Small Business [now Committee on Small Business and Entrepreneurship] of the Senate on—

“(1) the progress of the Internal Revenue Service in meeting the goal of receiving electronically 80 percent of tax and information returns by 2007;

“(2) the status of the plan required by subsection (b) [set out as a note above];

“(3) the legislative changes necessary to assist the Internal Revenue Service in meeting such goal; and

“(4) the effects on small businesses and the self-employed of electronically filing tax and information returns.”

Pub. L. 105-206, title II, §2003(c), July 22, 1998, 112 Stat. 725, provided that: “In the case of taxable periods beginning after December 31, 1999, the Secretary of the Treasury or the Secretary’s delegate shall, to the extent practicable, establish procedures to accept, in electronic form, any other information, statements, elections, or schedules, from taxpayers filing returns electronically, so that such taxpayers will not be required to file any paper.”

#### PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§1101-1147 and 1171-1177] or title XVIII [§§1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

#### STUDY OF WAGE RETURNS ON MAGNETIC TAPE; REPORT TO CONGRESS NOT LATER THAN JULY 1, 1984

Section 109(b) of Pub. L. 98-67 required Secretary of the Treasury, in consultation with Secretary of Health and Human Services, to conduct a study of feasibility of requiring persons to file, on magnetic media, returns under section 6011 of the Internal Revenue Code containing information described in section 6051(a) of such Code (relating to W-2s), and that not later than July 1, 1984, Secretary of the Treasury was to submit to Committee on Ways and Means of House of Representatives and Committee on Finance of Senate results of study.

#### REPORT ON FORMS

Section 353 of Pub. L. 97-248 required Secretary of the Treasury to study and report to Congress, not later than June 30, 1983, methods of modifying the design of the forms used by the Internal Revenue Service to achieve greater accuracy in the reporting of income and the matching of information reports and returns with the returns of tax imposed.

#### STUDY OF SIMPLIFICATION OF TAX RETURNS

Pub. L. 95-600, title V, §551, Nov. 6, 1978, 92 Stat. 2890, required a study and investigation by Secretary of the Treasury with respect to simplification of Federal income tax returns, establishment of a task force to as-

sist in conduct of study, and a report by Secretary on study and investigation to Congressional committees not later than 2 years after Nov. 6, 1978.

#### FIRST RETURN PERIOD FOR INTEREST EQUALIZATION TAX RETURNS

Section 3(d)(1) of Pub. L. 89-243, Oct. 9, 1965, 79 Stat. 955, provided that the first period for which returns were to be made under subsec. (d)(1) of this section with respect to acquisitions made subject to tax by this section was the period commencing Feb. 11, 1965, and ending at the close of the calendar quarter in which the enactment of Pub. L. 89-243 [Oct. 9, 1965] occurred.

Section 3(e) of Pub. L. 88-563 provided that the first period for which returns were to be made under subsec. (d)(1) of this section was the period commencing July 19, 1963, and ending at the close of the calendar quarter in which the enactment of Pub. L. 88-563 [Sept. 2, 1964] occurred.

#### SUBPART B—INCOME TAX RETURNS

Sec.	
6012.	Persons required to make returns of income.
6013.	Joint returns of income tax by husband and wife.
6014.	Income tax return—tax not computed by taxpayer.
6015.	Relief from joint and several liability on joint return.
[6016.	Repealed.]
6017.	Self-employment tax returns.
[6017A.	Repealed.]

#### AMENDMENTS

1998—Pub. L. 105-206, title III, §3201(f), July 22, 1998, 112 Stat. 740, added item 6015.

1989—Pub. L. 101-239, title VII, §7711(b)(3), Dec. 19, 1989, 103 Stat. 2393, struck out item 6017A “Place of residence”.

1984—Pub. L. 98-369, div. A, title IV, §412(c)(1), July 18, 1984, 98 Stat. 792, struck out item 6015 “Declaration of estimated income tax by individuals.”

1972—Pub. L. 92-512, title I, §144(a)(2), Oct. 20, 1972, 86 Stat. 935, added item 6017A.

1968—Pub. L. 90-364, title I, §103(e)(7), June 28, 1968, 82 Stat. 264, struck out item 6016 “Declarations of estimated income tax by corporations.”

#### § 6012. Persons required to make returns of income

##### (a) General rule

Returns with respect to income taxes under subtitle A shall be made by the following:

(1)(A) Every individual having for the taxable year gross income which equals or exceeds the exemption amount, except that a return shall not be required of an individual—

(i) who is not married (determined by applying section 7703), is not a surviving spouse (as defined in section 2(a)), is not a head of a household (as defined in section 2(b)), and for the taxable year has gross income of less than the sum of the exemption amount plus the basic standard deduction applicable to such an individual,

(ii) who is a head of a household (as so defined) and for the taxable year has gross income of less than the sum of the exemption amount plus the basic standard deduction applicable to such an individual,

(iii) who is a surviving spouse (as so defined) and for the taxable year has gross income of less than the sum of the exemption amount plus the basic standard deduction applicable to such an individual, or

(iv) who is entitled to make a joint return and whose gross income, when combined with the gross income of his spouse, is, for the taxable year, less than the sum of twice the exemption amount plus the basic standard deduction applicable to a joint return, but only if such individual and his spouse, at the close of the taxable year, had the same household as their home.

Clause (iv) shall not apply if for the taxable year such spouse makes a separate return or any other taxpayer is entitled to an exemption for such spouse under section 151(c).

(B) The amount specified in clause (i), (ii), or (iii) of subparagraph (A) shall be increased by the amount of 1 additional standard deduction (within the meaning of section 63(c)(3)) in the case of an individual entitled to such deduction by reason of section 63(f)(1)(A) (relating to individuals age 65 or more), and the amount specified in clause (iv) of subparagraph (A) shall be increased by the amount of the additional standard deduction for each additional standard deduction to which the individual or his spouse is entitled by reason of section 63(f)(1).

(C) The exception under subparagraph (A) shall not apply to any individual—

(i) who is described in section 63(c)(5) and who has—

(I) income (other than earned income) in excess of the sum of the amount in effect under section 63(c)(5)(A) plus the additional standard deduction (if any) to which the individual is entitled, or

(II) total gross income in excess of the standard deduction, or

(ii) for whom the standard deduction is zero under section 63(c)(6).

(D) For purposes of this subsection—

(i) The terms “standard deduction”, “basic standard deduction” and “additional standard deduction” have the respective meanings given such terms by section 63(c).

(ii) The term “exemption amount” has the meaning given such term by section 151(d). In the case of an individual described in section 151(d)(2), the exemption amount shall be zero.

(2) Every corporation subject to taxation under subtitle A;

(3) Every estate the gross income of which for the taxable year is \$600 or more;

(4) Every trust having for the taxable year any taxable income, or having gross income of \$600 or over, regardless of the amount of taxable income;

(5) Every estate or trust of which any beneficiary is a nonresident alien;

(6) Every political organization (within the meaning of section 527(e)(1)), and every fund treated under section 527(g) as if it constituted a political organization, which has political organization taxable income (within the meaning of section 527(c)(1)) for the taxable year; and<sup>1</sup>

(7) Every homeowners association (within the meaning of section 528(c)(1)) which has

homeowners association taxable income (within the meaning of section 528(d)) for the taxable year.<sup>1</sup>

(8) Every estate of an individual under chapter 7 or 11 of title 11 of the United States Code (relating to bankruptcy) the gross income of which for the taxable year is not less than the sum of the exemption amount plus the basic standard deduction under section 63(c)(2)(D).<sup>1, 2</sup>

except that subject to such conditions, limitations, and exceptions and under such regulations as may be prescribed by the Secretary, nonresident alien individuals subject to the tax imposed by section 871 and foreign corporations subject to the tax imposed by section 881 may be exempted from the requirement of making returns under this section.

#### **(b) Returns made by fiduciaries and receivers**

##### **(1) Returns of decedents**

If an individual is deceased, the return of such individual required under subsection (a) shall be made by his executor, administrator, or other person charged with the property of such decedent.

##### **(2) Persons under a disability**

If an individual is unable to make a return required under subsection (a), the return of such individual shall be made by a duly authorized agent, his committee, guardian, fiduciary or other person charged with the care of the person or property of such individual. The preceding sentence shall not apply in the case of a receiver appointed by authority of law in possession of only a part of the property of an individual.

##### **(3) Receivers, trustees and assignees for corporations**

In a case where a receiver, trustee in a case under title 11 of the United States Code, or assignee, by order of a court of competent jurisdiction, by operation of law or otherwise, has possession of or holds title to all or substantially all the property or business of a corporation, whether or not such property or business is being operated, such receiver, trustee, or assignee shall make the return of income for such corporation in the same manner and form as corporations are required to make such returns.

##### **(4) Returns of estates and trusts**

Returns of an estate, a trust, or an estate of an individual under chapter 7 or 11 of title 11 of the United States Code shall be made by the fiduciary thereof.

##### **(5) Joint fiduciaries**

Under such regulations as the Secretary may prescribe, a return made by one of two or more joint fiduciaries shall be sufficient compliance with the requirements of this section. A return made pursuant to this paragraph shall contain a statement that the fiduciary has sufficient knowledge of the affairs of the person for whom the return is made to enable him to make the return, and that the return

<sup>1</sup> So in original.

<sup>2</sup> See References in Text note below.

is, to the best of his knowledge and belief, true and correct.

**(6) IRA share of partnership income**

In the case of a trust which is exempt from taxation under section 408(e), for purposes of this section, the trust's distributive share of items of gross income and gain of any partnership to which subchapter C or D of chapter 63 applies shall be treated as equal to the trust's distributive share of the taxable income of such partnership.

**(c) Certain income earned abroad or from sale of residence**

For purposes of this section, gross income shall be computed without regard to the exclusion provided for in section 121 (relating to gain from sale of principal residence) and without regard to the exclusion provided for in section 911 (relating to citizens or residents of the United States living abroad).

**(d) Tax-exempt interest required to be shown on return**

Every person required to file a return under this section for the taxable year shall include on such return the amount of interest received or accrued during the taxable year which is exempt from the tax imposed by chapter 1.

**(e) Consolidated returns**

**For provisions relating to consolidated returns by affiliated corporations, see chapter 6.**

(Aug. 16, 1954, ch. 736, 68A Stat. 732; Pub. L. 85-866, title I, §72(a), Sept. 2, 1958, 72 Stat. 1660; Pub. L. 88-272, title II, §206(b)(1), Feb. 26, 1964, 78 Stat. 40; Pub. L. 91-172, title IX, §941(a), (d), Dec. 30, 1969, 83 Stat. 726; Pub. L. 92-178, title II, §204(a), Dec. 10, 1971, 85 Stat. 511; Pub. L. 93-443, title IV, §407, Oct. 15, 1974, 88 Stat. 1297; Pub. L. 93-625, §10(b), Jan. 3, 1975, 88 Stat. 2119; Pub. L. 94-12, title II, §201(b), Mar. 29, 1975, 89 Stat. 29; Pub. L. 94-164, §2(a)(2), Dec. 23, 1975, 89 Stat. 970; Pub. L. 94-455, title IV, §401(b)(3), title XIX, §1906(b)(13)(A), title XXI, §2101(c), Oct. 4, 1976, 90 Stat. 1556, 1834, 1899; Pub. L. 95-30, title I, §104, May 23, 1977, 91 Stat. 139; Pub. L. 95-600, title I, §§101(c), 102(b)(1), 105(d), title IV, §404(c)(8), Nov. 6, 1978, 92 Stat. 2770, 2771, 2776, 2870; Pub. L. 95-615, §202(g)(5), formerly §202(f)(5), Nov. 8, 1978, 92 Stat. 3100, renumbered §202(g)(5), Pub. L. 96-222, title I, §108(a)(1)(A), Apr. 1, 1980, 94 Stat. 223; Pub. L. 96-589, §§3(b), 6(i)(5), Dec. 24, 1980, 94 Stat. 3400, 3410; Pub. L. 97-34, title I, §§104(d)(1), 111(b)(3), Aug. 13, 1981, 95 Stat. 189, 194; Pub. L. 98-369, div. A, title IV, §412(b)(3), July 18, 1984, 98 Stat. 792; Pub. L. 99-514, title I, §104(a)(1), title XV, §1525(a), Oct. 22, 1986, 100 Stat. 2103, 2749; Pub. L. 100-647, title I, §1001(b)(2), Nov. 10, 1988, 102 Stat. 3349; Pub. L. 105-34, title III, §312(d)(11), title XII, §1225, Aug. 5, 1997, 111 Stat. 840, 1019; Pub. L. 106-230, §3(a)(1), July 1, 2000, 114 Stat. 482; Pub. L. 107-276, §3(a), Nov. 2, 2002, 116 Stat. 1931; Pub. L. 111-226, title II, §219(b)(1), Aug. 10, 2010, 124 Stat. 2403.)

REFERENCES IN TEXT

Section 63(c)(2)(D), referred to in subsec. (a)(8), was repealed by Pub. L. 107-16, title III, §301(a)(4), June 7, 2001, 115 Stat. 53. Subsequently, section 63(c)(2)(C) was redesignated as section 63(c)(2)(D) by Pub. L. 107-147, title IV, §411(e)(1)(C), Mar. 9, 2002, 116 Stat. 46.

AMENDMENTS

2010—Subsec. (a)(8), (9). Pub. L. 111-226 redesignated par. (9) as (8) and struck out former par. (8) which read as follows: "Every individual who receives payments during the calendar year in which the taxable year begins under section 3507 (relating to advance payment of earned income credit)."

2002—Subsec. (a)(6). Pub. L. 107-276 struck out "or which has gross receipts of \$25,000 or more for the taxable year (other than an organization to which section 527 applies solely by reason of subsection (f)(1) of such section)" after "(within the meaning of section 527(c)(1) for the taxable year)".

2000—Subsec. (a)(6). Pub. L. 106-230 inserted "or which has gross receipts of \$25,000 or more for the taxable year (other than an organization to which section 527 applies solely by reason of subsection (f)(1) of such section)" after "taxable year".

1997—Subsec. (b)(6). Pub. L. 105-34, §1225, added par. (6).

Subsec. (c). Pub. L. 105-34, §312(d)(11), substituted "(relating to gain from sale of principal residence)" for "(relating to one-time exclusion of gain from sale of principal residence by individual who has attained age 55)".

1988—Subsec. (a)(1)(C)(i). Pub. L. 100-647 amended subcl. (I) generally, substituting "the sum of the amount in effect under section 63(c)(5)(A) plus the additional standard deduction (if any) to which the individual is entitled" for "the amount in effect under section 63(c)(5)(A) (relating to limitation on standard deduction in the case of certain dependents)".

1986—Subsec. (a)(1). Pub. L. 99-514, §104(a)(1)(A), amended par. (1) generally. Prior to amendment, par. (1) read as follows:

"(1)(A) Every individual having for the taxable year a gross income of the exemption amount or more, except that a return shall not be required of an individual (other than an individual described in subparagraph (C))—

"(i) who is not married (determined by applying section 143), is not a surviving spouse (as defined in section 2(a)), and for the taxable year has a gross income of less than the sum of the exemption amount plus the zero bracket amount applicable to such an individual,

"(ii) who is a surviving spouse (as so defined) and for the taxable year has a gross income of less than the sum of the exemption amount plus the zero bracket amount applicable to such an individual, or

"(iii) who is entitled to make a joint return under section 6013 and whose gross income, when combined with the gross income of his spouse, is, for the taxable year, less than the sum of twice the exemption amount plus the zero bracket amount applicable to a joint return, but only if such individual and his spouse, at the close of the taxable year, had the same household as their home.

Clause (iii) shall not apply if for the taxable year such spouse makes a separate return or any other taxpayer is entitled to an exemption for such spouse under section 151(e).

"(B) The amount specified in clause (i) or (ii) of subparagraph (A) shall be increased by the exemption amount in the case of an individual entitled to an additional personal exemption under section 151(c)(1), and the amount specified in clause (iii) of subparagraph (A) shall be increased by the exemption amount for each additional personal exemption to which the individual or his spouse is entitled under section 151(c).

"(C) The exception under subparagraph (A) shall not apply to—

"(i) a nonresident alien individual;

"(ii) a citizen of the United States entitled to the benefits of section 931;

"(iii) an individual making a return under section 443(a)(1) for a period of less than 12 months on account of a change in his annual accounting period;

"(iv) an individual who has income (other than earned income) of the exemption amount or more and who is described in section 63(e)(1)(D); or

“(v) an estate or trust.  
 “(D) For purposes of this paragraph—  
 “(i) The term ‘zero bracket amount’ has the meaning given to such term by section 63(d).  
 “(ii) The term ‘exemption amount’ has the meaning given to such term by section 151(f).”  
 Subsec. (a)(9). Pub. L. 99-514, §104(a)(1)(B), substituted “not less than the sum of the exemption amount plus the basic standard deduction under section 63(c)(2)(D)” for “\$2,700 or more”.  
 Subsecs. (d), (e). Pub. L. 99-514, §1525(a), added subsec. (d) and redesignated former subsec. (d) as (e).  
 1984—Subsec. (b)(2). Pub. L. 98-369 struck out “or section 6015(a)” after “subsection (a)”.  
 1981—Subsec. (a)(1). Pub. L. 97-34, §104(d)(1)(D), substituted “the exemption amount” for “\$1,000”, wherever appearing, substituted “the sum of the exemption amount plus the zero bracket amount applicable to such an individual” for “\$3,300” in subpar. (A)(i) and for “\$4,400” in subpar. (A)(ii), substituted “the sum of twice the exemption amount plus the zero bracket amount applicable to a joint return” for “\$5,400” in subpar. (A)(iii), and added subpar. (D).  
 Subsec. (c). Pub. L. 97-34, §111(b)(3), substituted “relating to citizens or residents of the United States living abroad” for “relating to income earned by employees in certain camps”.  
 1980—Subsec. (a)(9). Pub. L. 96-589, §3(b)(1), added par. (9).  
 Subsec. (b)(3). Pub. L. 96-589, §6(i)(5), substituted “trustee in a case under title 11 of the United States Code” for “trustee in bankruptcy”.  
 Subsec. (b)(4). Pub. L. 96-589, §3(b)(2), inserted reference to estate of an individual under chapter 7 or 11 of title 11 of the United States Code.  
 1978—Subsec. (a)(1)(A). Pub. L. 95-600, §§101(c), 102(b)(1), substituted in provision preceding cl. (i), “\$1,000” for “\$750”, in cl. (i), “\$3,050” for “\$2,950” and “\$3,300” for “\$3,050”, in cl. (ii), “\$4,150” for “\$3,950” and “\$4,400” for “\$4,150”, and in cl. (iii), “\$4,900” for “\$4,700” and “\$5,400” for “\$4,900”.  
 Subsec. (a)(8). Pub. L. 95-600, §105(d), added par. (8).  
 Subsec. (c). Pub. L. 95-615 substituted “(relating to income earned by employees in certain camps)” for “(relating to earned income from sources without the United States)”.  
 Pub. L. 95-600, §404(c)(8), inserted provisions relating to a one-time exclusion and principal residence, and substituted “55” for “65”.  
 1977—Subsec. (a)(1)(A). Pub. L. 95-30 substituted “(other than an individual described in subparagraph (C))” for “(other than an individual referred to in section 142(b))” in provisions preceding cl. (i), “\$2,950” for “\$2,450” in cl. (i), “\$3,950” for “\$2,850” in cl. (ii), and “\$4,700” for “\$3,600” in cl. (iii).  
 Subsec. (a)(1)(B). Pub. L. 95-30 reenacted subpar. (B) without change.  
 Subsec. (a)(1)(C). Pub. L. 95-30 substituted provisions that the exception under subparagraph (A) shall not apply to a nonresident alien individual, a citizen of the United States entitled to the benefits of section 931, an individual making a return under section 443(a)(1) for a period of less than 12 months on account of a change in his annual accounting period, an individual who has income (other than earned income) of \$750 or more and who is described in section 63(e)(1)(D), or an estate or trust, for provisions requiring that a return with respect to income taxes under subtitle A be made by every individual having for the taxable year a gross income of \$750 or more and to whom section 141(e) (relating to limitations in case of certain dependent taxpayers) applied.  
 1976—Subsec. (a). Pub. L. 94-455, §1906(b)(13)(A), struck out in provisions following par. (7) “or his delegate” after “Secretary”.  
 Subsec. (a)(1)(A), (B). Pub. L. 94-455, §401(b)(3), reenacted subpars. (A) and (B) without change.  
 Subsec. (a)(7). Pub. L. 94-455, §2101(c), added par. (7).  
 Subsec. (b)(5). Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

1975—Subsec. (a)(1)(A). Pub. L. 94-164 substituted “\$2,450” for “\$2,350” in cl. (i), “\$2,850” for “\$2,650” in cl. (ii), and “\$3,600” for “\$3,400” in cl. (iii).

Pub. L. 94-12 substituted “(determined by applying section 143), is not a surviving spouse (as defined in section 2(a)), and for the taxable year has a gross income of less than \$2,350” for “determined by applying section 143(a) and for the taxable year has a gross income of less than \$2,050, or” in cl. (i), added cl. (ii), redesignated existing cl. (ii) as (iii), in cl. (iii) as so redesignated substituted “\$3,400” for “\$2,800”, and in provisions following cl. (iii) substituted “Clause (iii)” for “Clause (ii)”.

Subsec. (a)(1)(B). Pub. L. 94-12 substituted “The amount specified in clause (i) or (ii) of subparagraph (A) shall be increased by \$750” for “The \$2,050 amount specified in subparagraph (A)(i) shall be increased to \$2,800” and “the amount specified in clause (iii) of subparagraph (A) shall be increased by \$750” for “the \$2,800 amount specified in subparagraph (A)(ii) shall be increased by \$750”.

Subsec. (a)(6). Pub. L. 93-625 added par. (6) and struck out provision that Secretary or his delegate shall, by regulation, exempt from requirement of making returns under this section any political committee (as defined in section 301(d) of Federal Election Campaign Act of 1971) having no gross income for taxable year.

1974—Subsec. (a). Pub. L. 93-443 provided for exemption from tax returns requirement of political committees having no gross income for taxable year.

1971—Subsec. (a)(1). Pub. L. 92-178 substituted “\$750” for “\$600” in subpars. (A) and (B); “\$2,050” for “1,700” in subpars. (A)(i) and (B); and “2,800” for “2,300” in subpars. (A)(i) and (B), twice; and added subpar. (C), respectively.

1969—Subsec. (a)(1). Pub. L. 91-172, §941(a), (d), struck out after “\$600 or more”, “(except that any individual who has attained the age of 65 before the close of his taxable year shall be required to make a return only if he has for the taxable year a gross income of \$1,200 or more)”, designated remaining introductory text as subpar. (A), inserted remainder of subpars. (A) and (B), applicable to taxable years beginning after Dec. 31, 1969; and substituted “\$750”, “\$1,750”, and “\$2,500” for “\$600”, “\$1,700”, and “\$2,300” wherever appearing, effective with respect to taxable years beginning after Dec. 31, 1972.

1964—Subsec. (c). Pub. L. 88-272 inserted provisions relating to sale of residence.

1958—Subsecs. (c), (d). Pub. L. 85-866 added subsec. (c) and redesignated former subsec. (c) as (d).

#### EFFECTIVE DATE OF 2010 AMENDMENT

Amendment by Pub. L. 111-226 applicable to taxable years beginning after Dec. 31, 2010, see section 219(c) of Pub. L. 111-226, set out as a note under section 32 of this title.

#### EFFECTIVE DATE OF 2002 AMENDMENT

Pub. L. 107-276, §3(d), Nov. 2, 2002, 116 Stat. 1932, provided that: “The amendments made by this section [amending this section and sections 6033 and 6104 of this title] shall take effect as if included in the amendments made by Public Law 106-230.”

#### EFFECTIVE DATE OF 2000 AMENDMENT

Pub. L. 106-230, §3(d), July 1, 2000, 114 Stat. 483, provided that: “The amendments made by this section [amending this section and sections 6033, 6104, and 6652 of this title] shall apply to returns for taxable years beginning after June 30, 2000.”

#### EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by section 312(d)(11) of Pub. L. 105-34 applicable to sales and exchanges after May 6, 1997, with certain exceptions, see section 312(d)[(e)] of Pub. L. 105-34, set out as a note under section 121 of this title.

Amendment by section 1225 of Pub. L. 105-34 applicable to partnership taxable years beginning after Dec.

31, 1997, see section 1226 of Pub. L. 105-34, as amended, set out as a note under section 6011 of this title.

#### EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-647 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99-514, to which such amendment relates, see section 1019(a) of Pub. L. 100-647, set out as a note under section 1 of this title.

#### EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by section 104(a)(1) of Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1986, see section 151(a) of Pub. L. 99-514, set out as a note under section 1 of this title.

Section 1525(b) of Pub. L. 99-514 provided that: "The amendment made by subsection (a) [amending this section] shall apply to taxable years beginning after December 31, 1986."

#### EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 applicable with respect to taxable years beginning after Dec. 31, 1984, see section 414(a) of Pub. L. 98-369, set out as a note under section 6654 of this title.

#### EFFECTIVE DATE OF 1981 AMENDMENT

Amendment by section 104(d)(1) of Pub. L. 97-34 applicable to taxable years beginning after Dec. 31, 1984, see section 104(e) of Pub. L. 97-34, set out as a note under section 1 of this title.

Amendment by section 111(b)(3) of Pub. L. 97-34 applicable with respect to taxable years beginning after Dec. 31, 1981, see section 115 of Pub. L. 97-34, set out as a note under section 911 of this title.

#### EFFECTIVE DATE OF 1980 AMENDMENT

Amendment by section 6(i)(5) of Pub. L. 96-589 effective Oct. 1, 1979, but not applicable to proceedings under title 11 commenced before Oct. 1, 1979, and amendment by section 3(b) of Pub. L. 96-589 applicable to bankruptcy cases commencing more than 90 days after Dec. 24, 1980, see section 7(b), (e) of Pub. L. 96-589, set out as a note under section 108 of this title.

#### EFFECTIVE DATE OF 1978 AMENDMENT

Amendment by section 101(c) of Pub. L. 95-600 effective with respect to taxable years beginning after Dec. 31, 1978, see section 101(f)(1) of Pub. L. 95-600, set out as a note under section 1 of this title.

Amendment by section 102(b)(1) of Pub. L. 95-600 effective with respect to taxable years beginning after Dec. 31, 1978, see section 102(d)(1) of Pub. L. 95-600, set out as a note under section 151 of this title.

Amendment by section 105(d) of Pub. L. 95-600 effective with respect to taxable years beginning after Dec. 31, 1978, see section 105(g)(1) of Pub. L. 95-600, set out as a note under section 32 of this title.

Amendment by section 404(c)(8) of Pub. L. 95-600 applicable to sales or exchanges after July 26, 1978, in taxable years ending after such date, see section 404(d)(1) of Pub. L. 95-600, set out as a note under section 121 of this title.

#### EFFECTIVE DATE OF 1978 AMENDMENT; ELECTION OF PRIOR LAW

Amendment by Pub. L. 95-615 applicable to taxable years beginning after Dec. 31, 1977, with provision for election of prior law, see section 209 of Pub. L. 95-615, set out as a note under section 911 of this title.

#### EFFECTIVE DATE OF 1977 AMENDMENT

Amendment by Pub. L. 95-30 applicable to taxable years beginning after Dec. 31, 1976, see section 106(a) of Pub. L. 95-30, set out as a note under section 1 of this title.

#### EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 401(b)(3) of Pub. L. 94-455 applicable to taxable years ending after Dec. 31, 1975, see

section 401(e) of Pub. L. 94-455, set out as a note under section 32 of this title.

#### EFFECTIVE AND TERMINATION DATES OF 1975 AMENDMENTS

Amendment by Pub. L. 94-164 applicable to taxable years ending after Dec. 31, 1975 and before Jan. 1, 1977, see section 2(g) of Pub. L. 94-164, set out as a note under section 32 of this title.

Amendment by Pub. L. 94-12 applicable to taxable years ending after Dec. 31, 1974, and to cease to apply to taxable years ending after Dec. 31, 1976, see section 209(a) of Pub. L. 94-12, as amended, set out as a note under section 3 of this title.

#### EFFECTIVE DATE OF 1974 AMENDMENTS

Amendment by Pub. L. 93-625 applicable to taxable years beginning after Dec. 31, 1974, see section 10(e) of Pub. L. 93-625, set out as an Effective Date note under section 527 of this title.

Amendment by Pub. L. 93-443 applicable with respect to taxable years beginning after Dec. 31, 1971, see section 410(c)(2) of Pub. L. 93-443, set out as a note under section 431 of Title 2, The Congress.

#### EFFECTIVE DATE OF 1971 AMENDMENT

Section 204(a) of Pub. L. 92-178 provided that the amendment made by that section is effective with respect to taxable years beginning after Dec. 31, 1971.

#### EFFECTIVE DATE OF 1969 AMENDMENT

Amendment by section 941(a) of Pub. L. 91-172 applicable to taxable years beginning after Dec. 31, 1969, see section 941(c) of Pub. L. 91-172, set out as a note under section 151 of this title.

Amendment by section 941(d) of Pub. L. 91-172, which substituted "\$750", "\$1,750", and "\$2,500" for "\$600", "\$1,700" and "\$2,300" wherever appearing, effective with respect to taxable years beginning after Dec. 31, 1972, was repealed by Pub. L. 92-178, title II, §204(b), Dec. 10, 1971, 85 Stat. 511.

#### EFFECTIVE DATE OF 1964 AMENDMENT

Amendment by Pub. L. 88-272 applicable to dispositions after Dec. 31, 1963, in taxable years ending after such date, see section 206(c) of Pub. L. 88-272, set out as an Effective Date note under section 121 of this title.

#### EFFECTIVE DATE OF 1958 AMENDMENT

Section 72(c) of Pub. L. 85-866 provided that: "The amendments [amending this section and section 911 of this title] made by this section shall apply to taxable years beginning after December 31, 1957."

#### RETURN-FREE TAX SYSTEM

Pub. L. 105-206, title II, §2004, July 22, 1998, 112 Stat. 726, provided that:

"(a) IN GENERAL.—The Secretary of the Treasury or the Secretary's delegate shall develop procedures for the implementation of a return-free tax system under which appropriate individuals would be permitted to comply with the Internal Revenue Code of 1986 without making the return required under section 6012 of such Code for taxable years beginning after 2007.

"(b) REPORT.—Not later than June 30 of each calendar year after 1999, the Secretary shall report to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate on—

"(1) what additional resources the Internal Revenue Service would need to implement such a system;

"(2) the changes to the Internal Revenue Code of 1986 that could enhance the use of such a system;

"(3) the procedures developed pursuant to subsection (a); and

"(4) the number and classes of taxpayers that would be permitted to use the procedures developed pursuant to subsection (a)."

NO RETURN REQUIRED OF INDIVIDUAL WHOSE ONLY  
GROSS INCOME IS GRANT OF \$1,000 FROM STATE

Pub. L. 97-424, title V, § 542, Jan. 6, 1983, 96 Stat. 2195, as amended by Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(a) IN GENERAL.—Nothing in section 6012(a) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] shall be construed to require the filing of a return with respect to income taxes under subtitle A of such code by an individual whose only gross income for the taxable year is a grant of \$1,000 received from a State which made such grants generally to residents of such State.

“(b) EFFECTIVE DATE.—Subsection (a) shall apply to taxable years beginning after December 31, 1981.”

EXEMPTION FROM FILING REQUIREMENT FOR PRIOR  
YEARS WHERE INCOME OF POLITICAL PARTY WAS \$100  
OR LESS

Section 10(f) of Pub. L. 93-625 provided for exemption from filing requirement for a taxable year beginning after Dec. 31, 1971, and before Jan. 1, 1975, of any section 527(e)(1) organization where income of political organization was \$100 or less.

**§ 6013. Joint returns of income tax by husband  
and wife**

**(a) Joint returns**

A husband and wife may make a single return jointly of income taxes under subtitle A, even though one of the spouses has neither gross income nor deductions, except as provided below:

(1) no joint return shall be made if either the husband or wife at any time during the taxable year is a nonresident alien;

(2) no joint return shall be made if the husband and wife have different taxable years; except that if such taxable years begin on the same day and end on different days because of the death of either or both, then the joint return may be made with respect to the taxable year of each. The above exception shall not apply if the surviving spouse remarries before the close of his taxable year, nor if the taxable year of either spouse is a fractional part of a year under section 443(a)(1);

(3) in the case of death of one spouse or both spouses the joint return with respect to the decedent may be made only by his executor or administrator; except that in the case of the death of one spouse the joint return may be made by the surviving spouse with respect to both himself and the decedent if no return for the taxable year has been made by the decedent, no executor or administrator has been appointed, and no executor or administrator is appointed before the last day prescribed by law for filing the return of the surviving spouse. If an executor or administrator of the decedent is appointed after the making of the joint return by the surviving spouse, the executor or administrator may disaffirm such joint return by making, within 1 year after the last day prescribed by law for filing the return of the surviving spouse, a separate return for the taxable year of the decedent with respect to which the joint return was made, in which case the return made by the survivor shall constitute his separate return.

**(b) Joint return after filing separate return**

**(1) In general**

Except as provided in paragraph (2), if an individual has filed a separate return for a tax-

able year for which a joint return could have been made by him and his spouse under subsection (a) and the time prescribed by law for filing the return for such taxable year has expired, such individual and his spouse may nevertheless make a joint return for such taxable year. A joint return filed by the husband and wife under this subsection shall constitute the return of the husband and wife for such taxable year, and all payments, credits, refunds, or other repayments made or allowed with respect to the separate return of either spouse for such taxable year shall be taken into account in determining the extent to which the tax based upon the joint return has been paid. If a joint return is made under this subsection, any election (other than the election to file a separate return) made by either spouse in his separate return for such taxable year with respect to the treatment of any income, deduction, or credit of such spouse shall not be changed in the making of the joint return where such election would have been irrevocable if the joint return had not been made. If a joint return is made under this subsection after the death of either spouse, such return with respect to the decedent can be made only by his executor or administrator.

**(2) Limitations for making of election**

The election provided for in paragraph (1) may not be made—

(A) after the expiration of 3 years from the last date prescribed by law for filing the return for such taxable year (determined without regard to any extension of time granted to either spouse); or

(B) after there has been mailed to either spouse, with respect to such taxable year, a notice of deficiency under section 6212, if the spouse, as to such notice, files a petition with the Tax Court within the time prescribed in section 6213; or

(C) after either spouse has commenced a suit in any court for the recovery of any part of the tax for such taxable year; or

(D) after either spouse has entered into a closing agreement under section 7121 with respect to such taxable year, or after any civil or criminal case arising against either spouse with respect to such taxable year has been compromised under section 7122.

**(3) When return deemed filed**

**(A) Assessment and collection**

For purposes of section 6501 (relating to periods of limitations on assessment and collection), and for purposes of section 6651 (relating to delinquent returns), a joint return made under this subsection shall be deemed to have been filed—

(i) Where both spouses filed separate returns prior to making the joint return—on the date the last separate return was filed (but not earlier than the last date prescribed by law for filing the return of either spouse);

(ii) Where only one spouse filed a separate return prior to the making of the joint return, and the other spouse had less than the exemption amount of gross in-