

“(2) The term ‘elderly individual’ means an individual who has attained the age of 60 years as of the close of his taxable year.

“(3) The term ‘Federal income tax return’ means any return required under chapter 61 of the Internal Revenue Code of 1986 with respect to the tax imposed on an individual under chapter 1 of such Code.

“(f) AUTHORIZATION OF APPROPRIATIONS.—There are authorized to be appropriated for the purpose of carrying out the provisions of this section \$2,500,000 for the fiscal year ending September 30, 1979, and \$3,500,000 for the fiscal year ending September 30, 1980.”

## § 7805. Rules and regulations

### (a) Authorization

Except where such authority is expressly given by this title to any person other than an officer or employee of the Treasury Department, the Secretary shall prescribe all needful rules and regulations for the enforcement of this title, including all rules and regulations as may be necessary by reason of any alteration of law in relation to internal revenue.

### (b) Retroactivity of regulations

#### (1) In general

Except as otherwise provided in this subsection, no temporary, proposed, or final regulation relating to the internal revenue laws shall apply to any taxable period ending before the earliest of the following dates:

(A) The date on which such regulation is filed with the Federal Register.

(B) In the case of any final regulation, the date on which any proposed or temporary regulation to which such final regulation relates was filed with the Federal Register.

(C) The date on which any notice substantially describing the expected contents of any temporary, proposed, or final regulation is issued to the public.

#### (2) Exception for promptly issued regulations

Paragraph (1) shall not apply to regulations filed or issued within 18 months of the date of the enactment of the statutory provision to which the regulation relates.

#### (3) Prevention of abuse

The Secretary may provide that any regulation may take effect or apply retroactively to prevent abuse.

#### (4) Correction of procedural defects

The Secretary may provide that any regulation may apply retroactively to correct a procedural defect in the issuance of any prior regulation.

#### (5) Internal regulations

The limitation of paragraph (1) shall not apply to any regulation relating to internal Treasury Department policies, practices, or procedures.

#### (6) Congressional authorization

The limitation of paragraph (1) may be superseded by a legislative grant from Congress authorizing the Secretary to prescribe the effective date with respect to any regulation.

#### (7) Election to apply retroactively

The Secretary may provide for any taxpayer to elect to apply any regulation before the dates specified in paragraph (1).

### (8) Application to rulings

The Secretary may prescribe the extent, if any, to which any ruling (including any judicial decision or any administrative determination other than by regulation) relating to the internal revenue laws shall be applied without retroactive effect.

### (c) Preparation and distribution of regulations, forms, stamps, and other matters

The Secretary shall prepare and distribute all the instructions, regulations, directions, forms, blanks, stamps, and other matters pertaining to the assessment and collection of internal revenue.

### (d) Manner of making elections prescribed by Secretary

Except to the extent otherwise provided by this title, any election under this title shall be made at such time and in such manner as the Secretary shall prescribe.

### (e) Temporary regulations

#### (1) Issuance

Any temporary regulation issued by the Secretary shall also be issued as a proposed regulation.

#### (2) 3-year duration

Any temporary regulation shall expire within 3 years after the date of issuance of such regulation.

### (f) Review of impact of regulations on small business

#### (1) Submissions to Small Business Administration

After publication of any proposed or temporary regulation by the Secretary, the Secretary shall submit such regulation to the Chief Counsel for Advocacy of the Small Business Administration for comment on the impact of such regulation on small business. Not later than the date 4 weeks after the date of such submission, the Chief Counsel for Advocacy shall submit comments on such regulation to the Secretary.

#### (2) Consideration of comments

In prescribing any final regulation which supersedes a proposed or temporary regulation which had been submitted under this subsection to the Chief Counsel for Advocacy of the Small Business Administration—

(A) the Secretary shall consider the comments of the Chief Counsel for Advocacy on such proposed or temporary regulation, and

(B) the Secretary shall discuss any response to such comments in the preamble of such final regulation.

#### (3) Submission of certain final regulations

In the case of the promulgation by the Secretary of any final regulation (other than a temporary regulation) which does not supersede a proposed regulation, the requirements of paragraphs (1) and (2) shall apply; except that—

(A) the submission under paragraph (1) shall be made at least 4 weeks before the date of such promulgation, and

(B) the consideration (and discussion) required under paragraph (2) shall be made in connection with the promulgation of such final regulation.

(Aug. 16, 1954, ch. 736, 68A Stat. 917; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 98-369, div. A, title I, §43(b), July 18, 1984, 98 Stat. 558; Pub. L. 100-647, title VI, §6232(a), Nov. 10, 1988, 102 Stat. 3734; Pub. L. 101-508, title XI, §11621(a), Nov. 5, 1990, 104 Stat. 1388-503; Pub. L. 104-168, title XI, §1101(a), July 30, 1996, 110 Stat. 1468; Pub. L. 105-206, title III, §3704, July 22, 1998, 112 Stat. 777.)

#### AMENDMENTS

1998—Subsec. (d). Pub. L. 105-206 struck out “by regulations or forms” before “prescribe”.

1996—Subsec. (b). Pub. L. 104-168 struck out “or rulings” after “regulations” in heading and amended text generally. Prior to amendment, text read as follows: “The Secretary may prescribe the extent, if any, to which any ruling or regulation, relating to the internal revenue laws, shall be applied without retroactive effect.”

1990—Subsec. (f). Pub. L. 101-508 substituted heading for one which read “Impact of regulations on small business reviewed” and amended text generally. Prior to amendment, text read as follows: “After the publication of any proposed regulation by the Secretary and before the promulgation of any final regulation by the Secretary which does not supersede a proposed regulation, the Secretary shall submit such regulation to the Administrator of the Small Business Administration for comment on the impact of such regulation on small business. The Administrator shall have 4 weeks from the date of submission to respond.”

1988—Subsecs. (e), (f). Pub. L. 100-647 added subsecs. (e) and (f).

1984—Pub. L. 98-369 added subsec. (d).

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

#### EFFECTIVE DATE OF 1996 AMENDMENT

Pub. L. 104-168, title XI, §1101(b), July 30, 1996, 110 Stat. 1469, provided that: “The amendment made by subsection (a) [amending this section] shall apply with respect to regulations which relate to statutory provisions enacted on or after the date of the enactment of this Act [July 30, 1996].”

#### EFFECTIVE DATE OF 1990 AMENDMENT

Pub. L. 101-508, title XI, §11621(b), Nov. 5, 1990, 104 Stat. 1388-504, provided that: “The amendment made by subsection (a) [amending this section] shall apply to regulations issued after the date which is 30 days after the date of the enactment of this Act [Nov. 5, 1990].”

#### EFFECTIVE DATE OF 1988 AMENDMENT

Pub. L. 100-647, title VI, §6232(b), Nov. 10, 1988, 102 Stat. 3735, provided that: “The amendments made by this section [amending this section] shall apply to any regulation issued after the date which is 10 days after the date of the enactment of this Act [Nov. 10, 1988].”

#### EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 applicable to taxable years ending after July 18, 1984, see section 44 of Pub. L. 98-369, set out as an Effective Date note under section 1271 of this title.

#### FORM 1040SR FOR SENIORS

Pub. L. 115-123, div. D, title II, §41106, Feb. 9, 2018, 132 Stat. 157, provided that:

“(a) IN GENERAL.—The Secretary of the Treasury (or the Secretary’s delegate) shall make available a form, to be known as ‘Form 1040SR’, for use by individuals to

file the return of tax imposed by chapter 1 of the Internal Revenue Code of 1986. Such form shall be as similar as practicable to Form 1040EZ, except that—

“(1) the form shall be available only to individuals who have attained age 65 as of the close of the taxable year,

“(2) the form may be used even if income for the taxable year includes—

“(A) social security benefits (as defined in section 86(d) of the Internal Revenue Code of 1986),

“(B) distributions from qualified retirement plans (as defined in section 4974(c) of such Code), annuities or other such deferred payment arrangements,

“(C) interest and dividends, or

“(D) capital gains and losses taken into account in determining adjusted net capital gain (as defined in section 1(h)(3) of such Code), and

“(3) the form shall be available without regard to the amount of any item of taxable income or the total amount of taxable income for the taxable year.

“(b) EFFECTIVE DATE.—The form required by subsection (a) shall be made available for taxable years beginning after the date of the enactment of this Act [Feb. 9, 2018].”

#### INTERNET AVAILABILITY

Pub. L. 105-206, title II, §2003(d), July 22, 1998, 112 Stat. 725, provided that: “In the case of taxable periods beginning after December 31, 1998, the Secretary of the Treasury or the Secretary’s delegate shall establish procedures for all tax forms, instructions, and publications created in the most recent 5-year period to be made available electronically on the Internet in a searchable database at approximately the same time such records are available to the public in paper form. In addition, in the case of taxable periods beginning after December 31, 1998, the Secretary of the Treasury or the Secretary’s delegate shall, to the extent practicable, establish procedures for other taxpayer guidance to be made available electronically on the Internet in a searchable database at approximately the same time such guidance is available to the public in paper form.”

### § 7806. Construction of title

#### (a) Cross references

The cross references in this title to other portions of the title, or other provisions of law, where the word “see” is used, are made only for convenience, and shall be given no legal effect.

#### (b) Arrangement and classification

No inference, implication, or presumption of legislative construction shall be drawn or made by reason of the location or grouping of any particular section or provision or portion of this title, nor shall any table of contents, table of cross references, or similar outline, analysis, or descriptive matter relating to the contents of this title be given any legal effect. The preceding sentence also applies to the sidenotes and ancillary tables contained in the various prints of this Act before its enactment into law.

(Aug. 16, 1954, ch. 736, 68A Stat. 917.)

#### REFERENCES IN TEXT

This Act, referred to in subsec. (b), is act Aug. 16, 1954.

### § 7807. Rules in effect upon enactment of this title

#### (a) Interim provision for administration of title

Until regulations are promulgated under any provision of this title which depends for its ap-