intended to comply with the provisions of section 5 (re-
I.R.C. 1954) by section 801 of this Act [this subtitle] is
title H of the Internal Revenue Code of 1986 [formerly
100 Stat. 2095, provided that: ''The enactment of Sub-
section in the case of certain real property', approved
June 13, 1967 (Public Law 90–26, 81 Stat. 58) [set out
above]. The provisions of section 6096 of the Internal
Revenue Code of 1986 together with the amendments of
such section made by subsection (a), shall be applicable
only to taxable years ending on or after December 31,
1971.""

§ 9002. Definitions

For purposes of this chapter—
(1) The term ‘‘authorized committee’’ means, with respect to the candidates of a po-
litical party for President and Vice President of the United States, any political committee
which is authorized in writing by such can-
didates to incur expenses to further the elec-
tion of such candidates. Such authorization
shall be addressed to the chairman of such po-
itical committee, and a copy of such author-
ization shall be filed by such candidates with
the Commission. Any withdrawal of any au-
thorization shall also be in writing and shall
be addressed and filed in the same manner as
the authorization.
(2) The term ‘‘candidate’’ means, with re-
spect to any presidential election, an indi-
vidual who (A) has been nominated for elec-
tion to the office of President of the United States or the office of Vice President of the
United States by a major party, or (B) has
qualified to have his name on the election bal-
lot (or to have the names of electors pledged
to him on the election ballot) as the candidate
of a political party for election to either such
office in 10 or more States. For purposes of
paragraphs (6) and (7) of this section and pur-
poses of section 9004(a)(2), the term ‘‘can-
didate’’ means, with respect to any preceding
presidential election, an individual who re-
cieved popular votes for the office of President in such election. The term ‘‘candidate’’ shall
not include any individual who has ceased ac-
tively to seek election to the office of Presi-
dent of the United States or to the office of
Vice President of the United States, in more
than one State.
(3) The term ‘‘Commission’’ means the Fed-
eral Election Commission established by sec-
section 306(a)(1) of the Federal Election Campaign
(4) The term ‘‘eligible candidates’’ means the
candidates of a political party for President and Vice President of the United States who
have met all applicable conditions for eligi-
bility to receive payments under this chapter.
set forth in section 9003.
(5) The term ‘‘fund’’ means the Presidential
Election Campaign Fund established by sec-
section 9006(a).
(6) The term ‘‘major party’’ means, with re-
spect to any presidential election, a political
party whose candidate for the office of Presi-
dent in the preceding presidential election re-
ceived, as the candidate of such party, 25 per-
cent or more of the total number of popular
votes received by all candidates for such office.
(7) The term ‘‘minor party’’ means, with re-
spect to any presidential election, a political
party whose candidate for the office of Presi-
dent in the preceding presidential election re-
ceived, as the candidate of such party, 5 per-
cent or more but less than 25 percent of the
total number of popular votes received by all
candidates for such office.
(8) The term ‘‘new party’’ means, with re-
spect to any presidential election, a political
party which is neither a major party nor a
minor party.
(9) The term ‘‘political committee’’ means
any committee, association, or organization
(whether or not incorporated) which accepts
contributions or makes expenditures for the
purpose of influencing, or attempting to influ-
ence, the nomination or election of one or
more individuals to Federal, State, or local
elective public office.
(10) The term ‘‘presidential election’’ means
the election of presidential and vice-presi-
dential electors.
(11) The term ‘‘qualified campaign expense’’
means an expense—