

apply to notices with respect to years beginning after December 31, 2016.

“(ii) TRANSITION RELIEF.—For purposes of section 6652(o) of the Internal Revenue Code of 1986 (as added by this Act), a person shall not be treated as failing to provide a written notice as required by section 9831(d)(4) of such Code if such notice is so provided not later than 90 days after the date of the enactment of this Act [Dec. 13, 2016].

“(E) W-2 REPORTING.—The amendments made by paragraph (6)(A) [amending section 6051 of this title] shall apply to calendar years beginning after December 31, 2016.

“(F) INFORMATION PROVIDED BY EXCHANGE SUBSIDY APPLICANTS.—

“(i) IN GENERAL.—The amendments made by paragraph (6)(B) [amending section 18081 of Title 42] shall apply to applications for enrollment made after December 31, 2016.

“(ii) VERIFICATION.—Verification under section 1411 of the Patient Protection and Affordable Care Act [42 U.S.C. 18081] of information provided under section 1411(b)(3)(B) of such Act shall apply with respect to months beginning after October 2016.

“(iii) TRANSITIONAL RELIEF.—In the case of an application for enrollment under section 1411(b) of the Patient Protection and Affordable Care Act [42 U.S.C. 18081(b)] made before April 1, 2017, the requirement of section 1411(b)(3)(B) of such Act shall be treated as met if the information described therein is provided not later than 30 days after the date on which the applicant receives the notice described in section 9831(d)(4) of the Internal Revenue Code of 1986.”

#### EFFECTIVE DATE OF 2011 AMENDMENT

Pub. L. 112-56, title IV, § 401(b), Nov. 21, 2011, 125 Stat. 734, provided that: “The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [Nov. 21, 2011].”

Pub. L. 112-10, div. B, title VIII, § 1858(d), Apr. 15, 2011, 125 Stat. 169, provided that: “The amendments made by this section [amending this section, sections 162, 4980H, and 6056 of this title, and section 218b of Title 29, Labor, and repealing section 139D of this title and section 18101 of Title 42, The Public Health and Welfare] shall take effect as if included in the provisions of, and the amendments made by, the provisions of the Patient Protection and Affordable Care Act [Pub. L. 111-148] to which they relate.”

Pub. L. 112-9, § 4(b), Apr. 14, 2011, 125 Stat. 37, provided that: “The amendment made by this section [amending this section] shall apply to taxable years ending after December 31, 2013.”

#### EFFECTIVE DATE OF 2010 AMENDMENT

Pub. L. 111-309, title II, § 208(c), Dec. 15, 2010, 124 Stat. 3292, provided that: “The amendments made by this section [amending this section] shall apply to taxable years beginning after December 31, 2013.”

Pub. L. 111-148, title X, § 10108(h)(2), Mar. 23, 2010, 124 Stat. 914, provided that: “The amendment made by this subsection [amending this section] shall apply to taxable years beginning after December 31, 2013.”

#### EFFECTIVE DATE

Pub. L. 111-148, title I, § 1401(e), Mar. 23, 2010, 124 Stat. 220, provided that: “The amendments made by this section [enacting this section and amending sections 280C and 6211 of this title and section 1324 of Title 31, Money and Finance] shall apply to taxable years ending after December 31, 2013.”

#### SUBSTANTIATION REQUIREMENTS

Pub. L. 114-255, div. C, title XVIII, § 18001(a)(8), Dec. 13, 2016, 130 Stat. 1343, provided that: “The Secretary of the Treasury (or his designee) may issue substantiation requirements as necessary to carry out this subsection [amending this section, sections 106, 4980I, 6051, 6652, and 9831 of this title, and section 18081 of Title 42, The

Public Health and Welfare, and enacting provisions set out as a note under this section].”

#### NO IMPACT ON SOCIAL SECURITY TRUST FUNDS

Pub. L. 112-56, title IV, § 401(c), Nov. 21, 2011, 125 Stat. 734, provided that:

“(1) ESTIMATE OF SECRETARY.—The Secretary of the Treasury, or the Secretary’s delegate, shall annually estimate the impact that the amendments made by subsection (a) [amending this section] have on the income and balances of the trust funds established under section 201 of the Social Security Act (42 U.S.C. 401).

“(2) TRANSFER OF FUNDS.—If, under paragraph (1), the Secretary of the Treasury or the Secretary’s delegate estimates that such amendments have a negative impact on the income and balances of such trust funds, the Secretary shall transfer, not less frequently than quarterly, from the general fund an amount sufficient so as to ensure that the income and balances of such trust funds are not reduced as a result of such amendments.”

### [§ 36C. Renumbered § 23]

### § 37. Overpayments of tax

**For credit against the tax imposed by this subtitle for overpayments of tax, see section 6401.**

(Aug. 16, 1954, ch. 736, 68A Stat. 16, § 38; renumbered § 39, Pub. L. 87-834, § 2(a), Oct. 16, 1962, 76 Stat. 962; renumbered § 40, Pub. L. 89-44, title VIII, § 809(c), June 21, 1965, 79 Stat. 167; renumbered § 42, Pub. L. 92-178, title VI, § 601(a), Dec. 10, 1971, 85 Stat. 553; renumbered § 43, Pub. L. 94-12, title II, § 203(a), Mar. 29, 1975, 89 Stat. 29; renumbered § 44, Pub. L. 94-12, title II, § 204(a), Mar. 29, 1975, 89 Stat. 30; renumbered § 45, Pub. L. 94-12, title II, § 208(a), Mar. 29, 1975, 89 Stat. 32; renumbered § 35, Pub. L. 98-369, div. A, title IV, § 471(c), July 18, 1984, 98 Stat. 826; renumbered § 36, Pub. L. 107-210, div. A, title II, § 201(a), Aug. 6, 2002, 116 Stat. 954; renumbered § 37, Pub. L. 110-289, div. C, title I, § 3011(a), July 30, 2008, 122 Stat. 2888.)

#### Editorial Notes

##### PRIOR PROVISIONS

A prior section 37 was renumbered section 22 of this title.

#### SUBPART D—BUSINESS RELATED CREDITS

Sec.	
38.	General business credit.
39.	Carryback and carryforward of unused credits.
40.	Alcohol, etc., used as fuel.
40A.	Biodiesel and renewable diesel used as fuel.
40B.	Sustainable aviation fuel credit.
41.	Credit for increasing research activities.
42.	Low-income housing credit.
43.	Enhanced oil recovery credit.
44.	Expenditures to provide access to disabled individuals.
[44A-H.	Renumbered, Repealed.]
45.	Electricity produced from certain renewable resources, etc.
45A.	Indian employment credit.
45B.	Credit for portion of employer social security taxes paid with respect to employee cash tips.
45C.	Clinical testing expenses for certain drugs for rare diseases or conditions.
45D.	New markets tax credit.
45E.	Small employer pension plan startup costs.
45F.	Employer-provided child care credit.