

lating to income averaging) applies for the taxable year,” and redesignated pars. (2) and (3) as (1) and (2), respectively.

1981—Subsec. (a)(1). Pub. L. 97-34, §101(b)(2)(B), inserted “and which shall be in such form as he determines appropriate” after “Secretary”.

Subsec. (a)(4)(A). Pub. L. 97-34, §121(c)(3), substituted “reduced by the sum of (i) the excess itemized deductions, and (ii) the direct charitable deduction” for “reduced by the excess itemized deductions”.

Subsec. (a)(5). Pub. L. 97-34, §101(b)(2)(C), added par. (5).

Subsec. (b)(1). Pub. L. 97-34, §101(c)(2)(A), substituted “an individual to whom section 1301 (relating to income averaging) applies for the taxable year” for “an individual to whom (A) section 1301 (relating to income averaging), or (B) section 1348 (relating to maximum rate on personal service income), applies for the taxable year”.

1980—Subsec. (b)(1). Pub. L. 96-222, §108(a)(1)(E), redesignated subpars. (B) and (C) as (A) and (B), respectively.

Pub. L. 95-615, §202(f), as added by Pub. L. 96-222, §108(a)(1)(A), struck out subpar. (A) which related to earned income from sources without the United States under section 911 of this title.

1978—Subsec. (b)(1). Pub. L. 95-600 redesignated subpars. (C) and (D) as (B) and (C), respectively, and struck out former subpar. (B) which related to the alternative capital gains tax under section 1201 of this title.

1977—Pub. L. 95-30 struck out “having taxable income of less than \$20,000” after “individuals” in section catchline.

Subsec. (a). Pub. L. 95-30 designated existing provisions as par. (1), substituted “tax table income” for “taxable income” and “does not exceed the ceiling amount” for “does not exceed \$20,000”, and added pars. (2) to (4).

Subsecs. (b) to (e). Pub. L. 95-30 added subsec. (b), redesignated former subsec. (b) as (c), and added subsecs. (d) and (e).

1976—Pub. L. 94-455 designated existing provisions as subsec. (a), substituted provision relating to taxable income for such year does not exceed \$20,000 for provision relating to adjusted gross income for such year is less than \$15,000 and who has elected for such year to pay the tax imposed by this section, struck out “or his delegate” after “Secretary”, “beginning after Dec. 31, 1969” after “each taxable year”, struck out provision requiring computation of taxable income by using standard deduction, and added subsec. (b).

1975—Pub. L. 94-12 substituted “\$15,000” for “\$10,000”.

1969—Pub. L. 91-172 raised the individual gross income limit of \$5,000 to \$10,000 for exercising the option and substituted provision that the tax has to be determined under tables to be prescribed by the Secretary or his delegate for tables of tax rates for single persons, heads of household, married persons filing joint returns, married persons filing separate returns with 10 per cent standard deduction and married persons filing separate returns with minimum standard deduction.

1964—Pub. L. 88-272 substituted optional tax tables covering five categories for taxable years beginning on or after Jan. 1, 1964, and before Jan. 1, 1965, and for years beginning after Dec. 31, 1964, for a single general table.

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by 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.

##### EFFECTIVE DATE OF 1981 AMENDMENT

Amendment by section 101(c)(2)(A) of Pub. L. 97-34 applicable to taxable years beginning after Dec. 31, 1981, see section 101(f)(1) of Pub. L. 97-34, set out as a note under section 1 of this title.

Amendment by section 121(c)(3) of Pub. L. 97-34 applicable to contributions made after Dec. 31, 1981, in taxable years beginning after such date, see section 121(d) of Pub. L. 97-34, set out as a note under section 170 of this title.

##### EFFECTIVE DATE OF 1980 AMENDMENT

Pub. L. 96-222, title I, §108(a)(2), Apr. 1, 1980, 94 Stat. 225, provided that:

“(A) IN GENERAL.—Except as provided in subparagraph (B), the amendments made by paragraph (1) [amending this section and sections 119, 911, and 913 of this title] shall take effect as if included in the Foreign Earned Income Act of 1978 [Pub. L. 95-615].

“(B) PARAGRAPH (1)(E).—The amendment made by paragraph (1)(E) [amending this section] shall apply to taxable years beginning after December 31, 1978.”

##### EFFECTIVE DATE OF 1978 AMENDMENT

Pub. L. 95-600, title IV, §401(c), Nov. 6, 1978, 92 Stat. 2867, provided that: “The amendments made by this section [amending this section and sections 5, 871, 911, 1201, and 1304 of this title] shall apply to taxable years beginning after December 31, 1978.”

##### 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

Pub. L. 94-455, title V, §508, Oct. 4, 1976, 90 Stat. 1569, provided that: “Except as otherwise provided, the amendments made by this title [enacting section 44A, amending this section and sections 36, 37, 41, 42, 46, 50A, 104, 144, 213, 217, 904, 1211, 1304, 3402, 6014, and 6096, enacting provisions set out as notes under sections 105, 8022, and repealing sections 4 and 214 of this title] shall apply to taxable years beginning after December 31, 1975.”

##### EFFECTIVE AND TERMINATION DATES OF 1975 AMENDMENT

Pub. L. 94-12, title II, §209(a), Mar. 29, 1975, 89 Stat. 35, as amended by Pub. L. 94-164, §2(e), Dec. 23, 1975, 89 Stat. 972, provided that: “The amendments made by sections 201, 202(a), and 203 [enacting section 42 of this title and amending this section and sections 56, 141, 6012, and 6096 of this title] shall apply to taxable years ending after December 31, 1974. The amendments made by sections 201(a) and 202(a) [amending section 141 of this title] shall cease to apply to taxable years ending after December 31, 1975; those made by sections 201(b), 201(c), and 203 [enacting section 42 of this title and amending this section and sections 56, 6012, and 6096 of this title] shall cease to apply to taxable years ending after December 31, 1976.”

##### EFFECTIVE DATE OF 1969 AMENDMENT

Amendment by Pub. L. 91-172 applicable to taxable years beginning after Dec. 31, 1969, see section 803(f) of Pub. L. 91-172, set out as a note under section 1 of this title.

##### EFFECTIVE DATE OF 1964 AMENDMENT

Pub. L. 88-272, title III, §301(c), Feb. 26, 1964, 78 Stat. 140, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: “Except for purposes of section 21 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] (relating to effect of changes in rates during a taxable year), the amendments made by this section [amending this section and sections 4 and 6014 of this title] shall apply to taxable years beginning after December 31, 1963.”

#### [§ 4. Repealed. Pub. L. 94-455, title V, § 501(b)(1), Oct. 4, 1976, 90 Stat. 1558]

Section, acts Aug. 16, 1954, ch. 736, 68A Stat. 10; Feb. 26, 1964, Pub. L. 88-272, title II, §232(f)(1), title III,

§301(b)(1), (3), 78 Stat. 111, 140; Dec. 30, 1969, Pub. L. 91-172, title VIII, §802(c)(1)-(3), 83 Stat. 677, 678; Dec. 10, 1971, Pub. L. 92-178, title III, §301(b), 85 Stat. 520, related to rules for optional tax.

### Statutory Notes and Related Subsidiaries

#### EFFECTIVE DATE OF REPEAL

Repeal applicable to taxable years beginning after Dec. 31, 1975, see section 508 of Pub. L. 94-455, set out as an Effective Date of 1976 Amendment note under section 3 of this title.

### § 5. Cross references relating to tax on individuals

#### (a) Other rates of tax on individuals, etc.

(1) For rates of tax on nonresident aliens, see section 871.

(2) For doubling of tax on citizens of certain foreign countries, see section 891.

(3) For rate of withholding in the case of nonresident aliens, see section 1441.

(4) For alternative minimum tax, see section 55.

#### (b) Special limitations on tax

(1) For limitation on tax in case of income of members of Armed Forces, astronauts, and victims of certain terrorist attacks on death, see section 692.

(2) For computation of tax where taxpayer restores substantial amount held under claim of right, see section 1341.

(Aug. 16, 1954, ch. 736, 68A Stat. 10; Pub. L. 88-272, title II, §232(f)(2), Feb. 26, 1964, 78 Stat. 111; Pub. L. 91-172, title III, §301(b)(2), title VIII, §803(d)(6), Dec. 30, 1969, 83 Stat. 585, 684; Pub. L. 94-455, title XIX, §§1901(b)(22)(B), 1951(c)(3)(A), Oct. 4, 1976, 90 Stat. 1798, 1841; Pub. L. 95-600, title IV, §§401(b)(2), 421(e)(1), Nov. 6, 1978, 92 Stat. 2867, 2875; Pub. L. 96-222, title I, §104(a)(4)(H)(vii), Apr. 1, 1980, 94 Stat. 218; Pub. L. 97-248, title II, §201(d)(4), formerly §201(c)(4), Sept. 3, 1982, 96 Stat. 419, renumbered §201(d)(4), Pub. L. 97-448, title III, §306(a)(1)(A)(i), Jan. 12, 1983, 96 Stat. 2400; Pub. L. 99-514, title I, §141(b)(2), title VII, §701(e)(4)(A), Oct. 22, 1986, 100 Stat. 2117, 2343; Pub. L. 107-134, title I, §101(b)(1), Jan. 23, 2002, 115 Stat. 2428; Pub. L. 108-121, title I, §110(a)(2)(A), Nov. 11, 2003, 117 Stat. 1342.)

### Editorial Notes

#### AMENDMENTS

2003—Subsec. (b)(1). Pub. L. 108-121 inserted “, astronauts,” after “Forces”.

2002—Subsec. (b)(1). Pub. L. 107-134 inserted “and victims of certain terrorist attacks” before “on death”.

1986—Subsec. (a)(4). Pub. L. 99-514, §701(e)(4)(A), amended par. (4) generally, substituting “alternative minimum tax” for “minimum tax for taxpayers other than corporations”.

Subsec. (b)(2), (3). Pub. L. 99-514, §141(b)(2), struck out par. (2) which read: “For limitation on tax where an individual chooses the benefits of income averaging, see section 1301.” and redesignated former par. (3) as (2).

1982—Subsec. (a)(4). Pub. L. 97-248, §201(d)(4), formerly §201(c)(4), substituted “section 55” for “sections 55 and 56”.

1980—Subsec. (a)(4). Pub. L. 96-222 substituted “sections 55 and 56” for “section 55”.

1978—Subsec. (a)(3). Pub. L. 95-600, §401(b)(2), redesignated par. (4) as (3). Former par. (3), relating to the alternative tax in the case of capital gains, was struck out.

Subsec. (a)(4), (5). Pub. L. 95-600, §§401(b)(2), 421(e)(1), redesignated par. (5) as (4) and substituted “taxpayers

other than corporations, see section 55” for “preferences, see section 56”. Former par. (4) redesignated (3).

1976—Subsec. (b). Pub. L. 94-455 redesignated pars. (2), (3), and (4), as (1), (2), (3), respectively, and struck out former par. (1) which referred to section 632 for limitation on tax attributable to sales of oil or gas properties and par. (5) which referred to section 1347 for limitation on tax attributable to claims against the U.S. involving acquisition of property.

1969—Subsec. (a)(5). Pub. L. 91-172, §301(b)(2), added par. (5).

Subsec. (b). Pub. L. 91-172, §803(d)(6), substituted “tax” for “surtax” in pars. (1) and (5).

1964—Subsec. (b). Pub. L. 88-272 redesignated pars. (2), (3), (4), (7) and (8) as pars. (1) to (5), respectively, substituted “where an individual chooses the benefits of income averaging” for “with respect to compensation for longterm services” in par. (3), and struck out former pars. (1), (5) and (6) which referred to tax attributable to receipt of lump sum under annuity, endowment, or life insurance contract, to income from artistic work or inventions, and to back pay, respectively.

### Statutory Notes and Related Subsidiaries

#### EFFECTIVE DATE OF 2003 AMENDMENT

Pub. L. 108-121, title I, §110(a)(4), Nov. 11, 2003, 117 Stat. 1342, provided that: “The amendments made by this subsection [amending this section and sections 692 and 6013 of this title] shall apply with respect to any astronaut whose death occurs after December 31, 2002.”

#### EFFECTIVE DATE OF 2002 AMENDMENT

Amendment by Pub. L. 107-134 applicable to taxable years ending before, on, or after Sept. 11, 2001, with provisions relating to waiver of limitations, see section 101(d) of Pub. L. 107-134, set out as a note under section 692 of this title.

#### EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by section 141(b)(2) 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.

Amendment by section 701(e)(4)(A) of Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1986, with certain exceptions and qualifications, see section 701(f) of Pub. L. 99-514, set out as an Effective Date note under section 55 of this title.

#### EFFECTIVE DATE OF 1982 AMENDMENT

Pub. L. 97-248, title II, §201(e)(1), Sept. 3, 1982, 96 Stat. 421, provided that: “The amendments made by this section [amending this section and sections 46, 53, 55, 56, 57, 58, 173, 174, 511, 616, 617, 897, 901, 936, 1016, 6015, 6362, 6654, and 7701 of this title] shall apply to taxable years beginning after December 31, 1982.”

#### EFFECTIVE DATE OF 1980 AMENDMENT

Amendment by Pub. L. 96-222 effective, except as otherwise provided, as if it had been included in the provisions of the Revenue Act of 1978, Pub. L. 95-600, to which such amendment relates, see section 201 of Pub. L. 96-222, set out as a note under section 32 of this title.

#### EFFECTIVE DATE OF 1978 AMENDMENT

Amendment by section 401(b)(2) of Pub. L. 95-600 applicable to taxable years beginning after Dec. 31, 1978, see section 401(c) of Pub. L. 95-600, set out as a note under section 3 of this title.

Pub. L. 95-600, title IV, §421(g), Nov. 6, 1978, 92 Stat. 2877, provided that: “The amendments made by this section [enacting section 55 of this title and amending this section and sections 57, 58, 443, 511, 666, 871, 877, 904, 6015, 6362, and 6654 of this title] shall apply to taxable years beginning after December 31, 1978, except that the amendment made by paragraph (1) of subsection (b)