

§ 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 taxable 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 income for such taxable year—on the date of the filing of such separate return (but not earlier than the last date prescribed by law for the filing of such separate return); or

(iii) Where only one spouse filed a separate return prior to the making of the joint return, and the other spouse had gross income of the exemption amount or more for such taxable year—on the date of the filing of such joint return.

For purposes of this subparagraph, the term “exemption amount” has the meaning given to such term by section 151(d). For purposes of clauses (ii) and (iii), if the spouse whose gross income is being compared to the exemption amount is 65 or over, such clauses shall be applied by substituting “the sum of the exemption amount and the additional standard deduction under section 63(c)(2) by reason of section 63(f)(1)(A)” for “the exemption amount”.

(B) Credit or refund

For purposes of section 6511, a joint return made under this subsection shall be deemed to have been filed on 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).

(4) Additional time for assessment

If a joint return is made under this subsection, the periods of limitations provided in sections 6501 and 6502 on the making of assessments and the beginning of levy or a proceeding in court for collection shall with respect to such return include one year immediately after the date of the filing of such joint return (computed without regard to the provisions of paragraph (3)).

(5) Additions to the tax and penalties**(A) Coordination with part II of subchapter A of chapter 68**

For purposes of part II of subchapter A of chapter 68, where the sum of the amounts shown as tax on the separate returns of each spouse is less than the amount shown as tax on the joint return made under this subsection—

- (i) such sum shall be treated as the amount shown on the joint return,
- (ii) any negligence (or disregard of rules or regulations) on either separate return shall be treated as negligence (or such disregard) on the joint return, and
- (iii) any fraud on either separate return shall be treated as fraud on the joint return.

(B) Criminal penalty

For purposes of section 7206(1) and (2) and section 7207 (relating to criminal penalties in the case of fraudulent returns) the term “return” includes a separate return filed by a spouse with respect to a taxable year for which a joint return is made under this subsection after the filing of such separate return.

(c) Treatment of joint return after death of either spouse

For purposes of sections 15, 443, and 7851(a)(1)(A), where the husband and wife have different taxable years because of the death of either spouse, the joint return shall be treated as if the taxable years of both spouses ended on the date of the closing of the surviving spouse’s taxable year.

(d) Special rules

For purposes of this section—

- (1) the status as husband and wife of two individuals having taxable years beginning on the same day shall be determined—
 - (A) if both have the same taxable year—as of the close of such year; or
 - (B) if one dies before the close of the taxable year of the other—as of the time of such death;
- (2) an individual who is legally separated from his spouse under a decree of divorce or of separate maintenance shall not be considered as married; and

(3) if a joint return is made, the tax shall be computed on the aggregate income and the liability with respect to the tax shall be joint and several.

(e) Repealed. Pub. L. 105–206, title III, § 3201(e)(1), July 22, 1998, 112 Stat. 740]**(f) Joint return where individual is in missing status**

For purposes of this section and subtitle A—

(1) Election by spouse

If—

(A) an individual is in a missing status (within the meaning of paragraph (3)) as a result of service in a combat zone (as determined for purposes of section 112), and

(B) the spouse of such individual is otherwise entitled to file a joint return for any taxable year which begins on or before the day which is 2 years after the date designated under section 112 as the date of termination of combatant activities in such zone,

then such spouse may elect under subsection (a) to file a joint return for such taxable year. With respect to service in the combat zone designated for purposes of the Vietnam conflict, such election may be made for any taxable year while an individual is in missing status.

(2) Effect of election

If the spouse of an individual described in paragraph (1)(A) elects to file a joint return under subsection (a) for a taxable year, then, until such election is revoked—

(A) such election shall be valid even if such individual died before the beginning of such year, and

(B) except for purposes of section 692 (relating to income taxes of members of the Armed Forces, astronauts, and victims of certain terrorist attacks on death), the income tax liability of such individual, his spouse, and his estate shall be determined as if he were alive throughout the taxable year.

(3) Missing status

For purposes of this subsection—

(A) Uniformed services

A member of a uniformed service (within the meaning of section 101(3) of title 37 of the United States Code) is in a missing status for any period for which he is entitled to pay and allowances under section 552 of such title 37.

(B) Civilian employees

An employee (within the meaning of section 5561(2) of title 5 of the United States Code) is in a missing status for any period for which he is entitled to pay and allowances under section 5562 of such title 5.

(4) Making of election; revocation

An election described in this subsection with respect to any taxable year may be made by filing a joint return in accordance with subsection (a) and under such regulations as may be prescribed by the Secretary. Such an elec-

tion may be revoked by either spouse on or before the due date (including extensions) for such taxable year, and, in the case of an executor or administrator, may be revoked by disaffirming as provided in the last sentence of subsection (a)(3).

(g) Election to treat nonresident alien individual as resident of the United States

(1) In general

A nonresident alien individual with respect to whom this subsection is in effect for the taxable year shall be treated as a resident of the United States—

(A) for purposes of chapter 1 for all of such taxable year, and

(B) for purposes of chapter 24 (relating to wage withholding) for payments of wages made during such taxable year.

(2) Individuals with respect to whom this subsection is in effect

This subsection shall be in effect with respect to any individual who, at the close of the taxable year for which an election under this subsection was made, was a nonresident alien individual married to a citizen or resident of the United States, if both of them made such election to have the benefits of this subsection apply to them.

(3) Duration of election

An election under this subsection shall apply to the taxable year for which made and to all subsequent taxable years until terminated under paragraph (4) or (5); except that any such election shall not apply for any taxable year if neither spouse is a citizen or resident of the United States at any time during such year.

(4) Termination of election

An election under this subsection shall terminate at the earliest of the following times:

(A) Revocation by taxpayers

If either taxpayer revokes the election, as of the first taxable year for which the last day prescribed by law for filing the return of tax under chapter 1 has not yet occurred.

(B) Death

In the case of the death of either spouse, as of the beginning of the first taxable year of the spouse who survives following the taxable year in which such death occurred; except that if the spouse who survives is a citizen or resident of the United States who is a surviving spouse entitled to the benefits of section 2, the time provided by this subparagraph shall be as of the close of the last taxable year for which such individual is entitled to the benefits of section 2.

(C) Legal separation

In the case of the legal separation of the couple under a decree of divorce or of separate maintenance, as of the beginning of the taxable year in which such legal separation occurs.

(D) Termination by Secretary

At the time provided in paragraph (5).

(5) Termination by Secretary

The Secretary may terminate any election under this subsection for any taxable year if he determines that either spouse has failed—

(A) to keep such books and records,

(B) to grant such access to such books and records, or

(C) to supply such other information,

as may be reasonably necessary to ascertain the amount of liability for taxes under chapter 1 of either spouse for such taxable year.

(6) Only one election

If any election under this subsection for any two individuals is terminated under paragraph (4) or (5) for any taxable year, such two individuals shall be ineligible to make an election under this subsection for any subsequent taxable year.

(h) Joint return, etc., for year in which nonresident alien becomes resident of United States

(1) In general

If—

(A) any individual is a nonresident alien individual at the beginning of any taxable year but is a resident of the United States at the close of such taxable year,

(B) at the close of such taxable year, such individual is married to a citizen or resident of the United States, and

(C) both individuals elect the benefits of this subsection at the time and in the manner prescribed by the Secretary by regulation,

then the individual referred to in subparagraph (A) shall be treated as a resident of the United States for purposes of chapter 1 for all of such taxable year, and for purposes of chapter 24 (relating to wage withholding) for payments of wages made during such taxable year.

(2) Only one election

If any election under this subsection applies for any 2 individuals for any taxable year, such 2 individuals shall be ineligible to make an election under this subsection for any subsequent taxable year.

(Aug. 16, 1954, ch. 736, 68A Stat. 733; Pub. L. 85-866, title I, §73, Sept. 2, 1958, 72 Stat. 1660; Pub. L. 91-172, title VIII, §801(a)(2), (b)(2), (c)(2), (d)(2), Dec. 30, 1969, 83 Stat. 675, 676; Pub. L. 91-679, §1, Jan. 12, 1971, 84 Stat. 2063; Pub. L. 92-178, title II, §201(a)(2), (b)(2), (c), Dec. 10, 1971, 85 Stat. 510, 511; Pub. L. 93-597, §3(a), Jan. 2, 1975, 88 Stat. 1950; Pub. L. 94-455, title X, §1012(a)(1), title XIX, §1906(a)(1), (b)(13)(A), Oct. 4, 1976, 90 Stat. 1612, 1824, 1834; Pub. L. 94-569, §3(d), Oct. 20, 1976, 90 Stat. 2699; Pub. L. 95-600, title I, §102(b)(2), title VII, §701(u)(15)(A)-(C), (16)(A), Nov. 6, 1978, 92 Stat. 2771, 2919, 2920; Pub. L. 97-34, title I, §104(d)(2), Aug. 13, 1981, 95 Stat. 189; Pub. L. 97-248, title III, §§307(a)(4), (5), 308(a), Sept. 3, 1982, 96 Stat. 589, 591; Pub. L. 97-448, title III, §307(c), Jan. 12, 1983, 96 Stat. 2407; Pub. L. 98-67, title I, §102(a), Aug. 5, 1983, 97 Stat. 369; Pub. L. 98-369, div. A, title IV, §§424(a), 474(b)(2), July 18, 1984, 98 Stat. 801, 830; Pub. L. 99-514, title I,

§ 104(a)(2), title XVII, § 1708(a)(3), Oct. 22, 1986, 100 Stat. 2104, 2782; Pub. L. 100-647, title I, § 1015(b)(1), Nov. 10, 1988, 102 Stat. 3568; Pub. L. 101-239, title VII, § 7721(c)(6), Dec. 19, 1989, 103 Stat. 2399; Pub. L. 101-508, title XI, § 11704(a)(22), Nov. 5, 1990, 104 Stat. 1388-519; Pub. L. 104-168, title IV, § 402(a), July 30, 1996, 110 Stat. 1459; Pub. L. 105-206, title III, § 3201(e)(1), title VI, § 6011(e)(2), July 22, 1998, 112 Stat. 740, 818; Pub. L. 107-134, title I, § 101(b)(2), Jan. 23, 2002, 115 Stat. 2428; Pub. L. 108-121, title I, § 110(a)(2)(B), Nov. 11, 2003, 117 Stat. 1342.)

Editorial Notes

AMENDMENTS

2003—Subsec. (f)(2)(B). Pub. L. 108-121 inserted “, astronauts,” after “Forces”.

2002—Subsec. (f)(2)(B). Pub. L. 107-134 inserted “and victims of certain terrorist attacks” before “on death”.

1998—Subsec. (e). Pub. L. 105-206, § 3201(e)(1), struck out subsec. (e), which had: in par. (1), declared that spouse was relieved of liability for tax where joint return had been made, there was substantial understatement of tax attributable to grossly erroneous items of one spouse, other spouse established that he or she did not know that there was such substantial understatement, and it would be inequitable to hold other spouse liable; in pars. (2) and (3), defined terms “grossly erroneous items” and “substantial understatement”, respectively; in par. (4), directed that understatement had to exceed specified percentage of spouse’s income; and in par. (5) declared that determination of spouse, to whom items of gross income were attributable would be made without regard to community property laws.

Subsecs. (g)(1)(A), (5), (h)(1). Pub. L. 105-206, § 6011(e)(2), substituted “chapter 1” for “chapters 1 and 5”.

1996—Subsec. (b)(2). Pub. L. 104-168 redesignated subpars. (B) to (E) as (A) to (D), respectively, and struck out former subpar. (A) which read as follows: “unless there is paid in full at or before the time of the filing of the joint return the amount shown as tax upon such joint return; or”.

1990—Subsec. (e)(3). Pub. L. 101-508 substituted “section 6662(d)(2)(A)” for “section 6661(b)(2)(A)”.

1989—Subsec. (b)(5)(A). Pub. L. 101-239 substituted “part II of subchapter A of chapter 68” for “section 6653” in heading and in text.

1988—Subsec. (b)(5)(A). Pub. L. 100-647 amended subpar. (A) generally. Prior to amendment, subpar. (A) related to additions to tax when amount shown as tax by husband and wife on joint return exceeds aggregate of amounts shown as tax on separate return of each spouse.

1986—Subsec. (b)(3)(A). Pub. L. 99-514, § 104(a)(2), struck out “(twice the exemption amount in case such spouse was 65 or over)” before “for such taxable year” in cls. (ii) and (iii), substituted “section 151(d)” for “section 151(f)” in concluding provisions, and inserted last sentence.

Subsec. (f)(1). Pub. L. 99-514, § 1708(a)(3), substituted “such election may be made for any taxable year while an individual is in missing status” for “no such election may be made for any taxable year beginning after December 31, 1982”.

1984—Subsec. (c). Pub. L. 98-369, § 474(b)(2), substituted “15” for “21”.

Subsec. (e). Pub. L. 98-369, § 424(a), in amending subsec. (e) generally, reenacted as par. (1)(A) part of former par. (1)(A); incorporated in par. (1)(B) part of former par. (1)(A), substituting “there is a substantial understatement of tax attributable to grossly erroneous items of one spouse” for “there was omitted from gross income an amount properly includable therein which is attributable to one spouse and which is in excess of 25 percent of the amount of gross income stated in the return”; redesignated as par. (1)(C) former par.

(1)(B), substituting “had no reason to know, that there was such substantial understatement” for “had no reason to know of, such omission”; reenacted as par. (1)(D) former par. (1)(C), substituting preceding “, it is inequitable” the words “all the facts and circumstances” for “whether or not the other spouse significantly benefited directly or indirectly from the items omitted from gross income and taking into account all other facts and circumstances” and “attributable to such substantial understatement” for “attributable to such omission”; substituted in concluding text “attributable to such substantial understatement” for “attributable to such omission from gross income”; added pars. (2) to (4); and incorporated in provisions designated par. (5) similar provisions of former par. (2)(A), substituting as par. heading “Special rule for community property income” for “Special rules” and deleting former par. (2)(B) respecting determination as provided in section 6501(e)(1)(A) of amount omitted from gross income.

1983—Pub. L. 98-67 repealed amendments made by Pub. L. 97-248. See 1982 Amendment note below.

Subsec. (f)(1). Pub. L. 97-448 substituted “December 31, 1982” for “January 2, 1978”.

1982—Subsecs. (g)(1)(B), (h)(1). Pub. L. 97-248 provided that, applicable to payments of interest, dividends, and patronage dividends paid or credited after June 30, 1983, subsec. (g)(1)(B) is amended by substituting “(relating to withholding on wages, interest, dividends, and patronage dividends)” for “(relating to wage withholding)” and by striking out “of wages”, and subsec. (h)(1) is amended by substituting “(relating to withholding on wages, interest, dividends, and patronage dividends)” for “(relating to wage withholding)” and by striking out “of wages”. Section 102(a), (b) of Pub. L. 98-67, title I, Aug. 5, 1983, 97 Stat. 369, repealed subtitle A (§§ 301-308) of title III of Pub. L. 97-248 as of the close of June 30, 1983, and provided that the Internal Revenue Code of 1954 [now 1986] [this title] shall be applied and administered (subject to certain exceptions) as if such subtitle A (and the amendments made by such subtitle A) had not been enacted.

1981—Subsec. (b)(3)(A). Pub. L. 97-34 substituted “the exemption amount” for “\$1,000” and “twice the exemption amount” for “\$2,000” in cls. (ii) and (iii) and inserted provision following cl. (iii) defining “exemption amount”.

1978—Subsec. (b)(3)(A). Pub. L. 95-600, § 102(b)(2), increased the exemptions wherever appearing from \$750 and \$1500 to \$1,000 and \$2,000, respectively, with respect to taxable years beginning after Dec. 31, 1978.

Subsec. (g)(1). Pub. L. 95-600, § 701(u)(15)(A), amended par. (1) generally, designating existing provisions as introductory material and par. (A), and in such par. (A) inserting reference to chapter 5, and adding par. (2).

Subsec. (g)(2). Pub. L. 95-600, § 701(u)(16)(A), substituted “who, at the close of the taxable year for which an election under this subsection was made,” for “who, at the time an election was made under this subsection,”.

Subsec. (g)(5). Pub. L. 95-600, § 701(u)(15)(B), substituted “chapters 1 and 5” for “chapter 1”.

Subsec. (h)(1). Pub. L. 95-600, § 701(u)(15)(C), substituted “chapters 1 and 5” for “chapter 1” and inserted provision relating to chapter 24 of this title.

1976—Subsec. (b)(2)(C). Pub. L. 94-455, § 1906(a)(1)(A), struck out “of the United States” after “Tax Court”.

Subsec. (d). Pub. L. 94-455, § 1906(a)(1)(B), (C), substituted in heading “Special rules” for “Definitions”, in par. (1)(A) “of such year; or” for “of such year; and”, and in par. (1)(B) “of such death;” for “of such death; and”.

Subsec. (e)(1). Pub. L. 94-455, § 1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

Subsec. (f)(1). Pub. L. 94-569 substituted “after January 2, 1978” for “more than 2 years after the date of the enactment of this sentence” after “With respect to service in the combat zone designated for purposes of the Vietnam conflict, no such election may be made for any taxable year beginning”.

Subsec. (f)(4). Pub. L. 94-455, § 1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

Subsecs. (g), (h). Pub. L. 94-455, §1012(a)(1), added subsecs. (g) and (h).

1975—Subsec. (f). Pub. L. 93-597 added subsec. (f).

1971—Subsec. (b)(3)(A). Pub. L. 92-178 increased the exemptions wherever appearing from \$650 and \$1,300 to \$675 and \$1,350, respectively, with respect to taxable years beginning after Dec. 1970, and before Jan. 1, 1972, and to \$750 and \$1,500, respectively, with respect to taxable years beginning after Dec. 31, 1971.

Subsec. (e). Pub. L. 91-679 added subsec. (e).

1969—Subsec. (b)(3)(A). Pub. L. 91-172, §801(a)(2), (b)(2), (c)(2), (d)(2), increased the exemptions wherever appearing from \$600 and \$1,200 to \$625 and \$1,250, respectively with respect to taxable years ending Dec. 31, 1970, and to \$650 and \$1,300, respectively, with respect to taxable years beginning after Dec. 31, 1970, and before Jan. 1, 1972, to \$700 and \$1,400, respectively, with respect to taxable years beginning after Dec. 31, 1971, and before Jan. 1, 1973, and to \$750 and \$1,500, respectively, with respect to taxable years beginning after Dec. 31, 1972.

1958—Subsec. (b)(2)(C). Pub. L. 85-866 substituted “section 6213” for “such section”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2003 AMENDMENT

Amendment by Pub. L. 108-121 applicable with respect to any astronaut whose death occurs after Dec. 31, 2002, see section 110(a)(4) of Pub. L. 108-121, set out as a note under section 5 of this title.

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 1998 AMENDMENT

Amendment by section 3201 of Pub. L. 105-206 applicable to any liability for tax arising after July 22, 1998, and any liability for tax arising on or before such date but remaining unpaid as of such date, see section 3201(g)(1) of Pub. L. 105-206, set out as a note under section 6015 of this title.

Amendment by section 6011(e)(2) of Pub. L. 105-206 effective, except as otherwise provided, as if included in the provisions of the Taxpayer Relief Act of 1997, Pub. L. 105-34, to which such amendment relates (see section 1131 of Pub. L. 105-34), see section 6024 of Pub. L. 105-206, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1996 AMENDMENT

Pub. L. 104-168, title IV, §402(b), July 30, 1996, 110 Stat. 1459, provided that: “The amendment made by subsection (a) [amending this section] shall apply to taxable years beginning after the date of the enactment of this Act [July 30, 1996].”

EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by Pub. L. 101-239 applicable to returns the due date for which (determined without regard to extensions) is after Dec. 31, 1989, see section 7721(d) of Pub. L. 101-239, set out as a note under section 461 of this title.

EFFECTIVE DATE OF 1988 AMENDMENT

Pub. L. 100-647, title I, §1015(b)(4), Nov. 10, 1988, 102 Stat. 3569, provided that: “The amendments made by this subsection (other than paragraph (3)) [amending this section and sections 6601 and 6653 of this title] shall apply to returns the due date for which (determined without regard to extensions) is after December 31, 1988.”

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by section 104(a)(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 1708(a)(3) of Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1982, see section 1708(b) of Pub. L. 99-514, set out as a note under section 2 of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Pub. L. 98-369, div. A, title IV, §424(c), July 18, 1984, 98 Stat. 803, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095; Pub. L. 100-647, title VI, §6004, Nov. 10, 1988, 102 Stat. 3685, provided that:

“(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by subsections (a) and (b) [amending this section and section 66 of this title] shall apply to all taxable years to which the Internal Revenue Code of 1986 [formerly I.R.C. 1954] applies. Corresponding provisions shall be deemed to be included in the Internal Revenue Code of 1939 and shall apply to all taxable years to which such Code applies.

“(2) AUTHORITY TO DISREGARD COMMUNITY PROPERTY LAWS.—Subsection (b) of section 66 of the Internal Revenue Code of 1986, as added by subsection (b), shall apply to taxable years beginning after December 31, 1984.

“(3) TRANSITIONAL RULE.—If—

“(A) a joint return under section 6013 of the Internal Revenue Code of 1954 was filed before January 1, 1985,

“(B) on such return there is an understatement (as defined in section 6661(b)(2)(A) of such Code) which is attributable to disallowed deductions attributable to activities of one spouse,

“(C) the amount of such disallowed deductions exceeds the taxable income shown on such return,

“(D) without regard to any determination before October 21, 1988, the other spouse establishes that in signing the return he or she did not know, and had no reason to know, that there was such an understatement, and

“(E) the marriage between such spouses terminated and immediately after such termination the net worth of the other spouse was less than \$10,000, notwithstanding any law or rule of law (including res judicata), the other spouse shall be relieved of liability for tax (including interest, penalties, and other amounts) for such taxable year to the extent such liability is attributable to such understatement, and, to the extent the liability so attributable has been collected from such other spouse, it shall be refunded or credited to such other spouse. No credit or refund shall be made under the preceding sentence unless claim therefor has been submitted to the Secretary of the Treasury or his delegate before the date 1 year after the date of the enactment of this paragraph [Nov. 10, 1988], and no interest on such credit or refund shall be allowed for any period before such date of enactment.”

Amendment by section 474(b)(2) of Pub. L. 98-369 applicable to taxable years beginning after Dec. 31, 1983, and to carrybacks from such years, see section 475(a) of Pub. L. 98-369, set out as a note under section 21 of this title.

EFFECTIVE DATE OF 1981 AMENDMENT

Amendment by 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.

EFFECTIVE DATE OF 1978 AMENDMENT

Amendment by section 102(b)(2) 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.

Pub. L. 95-600, title VII, §701(u)(15)(E), Nov. 6, 1978, 92 Stat. 2919, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: “The amendments made by this paragraph [amending this section and section 6401 of this title]—

“(i) to the extent that they relate to chapter 1 or 5 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954, sections 1 et seq. and 1491 et seq. of this title, respectively], shall apply to taxable years ending on or after December 31, 1975, and

“(ii) to the extent that they relate to wage withholding under chapter 24 of such Code [section 3401 et seq. of this title], shall apply to remuneration paid on or after the first day of the first month which begins more than 90 days after the date of the enactment of this Act [Nov. 6, 1978].”

Pub. L. 95-600, title VII, § 701(u)(16)(B), Nov. 6, 1978, 92 Stat. 2920, provided that: “The amendment made by subparagraph (A) [amending this section] shall apply to taxable years beginning after December 31, 1975.”

EFFECTIVE DATE OF 1976 AMENDMENT

Pub. L. 94-455, title X, § 1012(d), Oct. 4, 1976, 90 Stat. 1614, provided that: “The amendments made by subsection (a) [enacting this section and section 871 of this title] shall apply to taxable years ending on or after December 31, 1975. The amendments made by subsections (b) and (c) [enacting section 879 of this title, amending section 6073 of this title, and repealing section 981 of this title] shall apply to taxable years beginning after December 31, 1976.”

Pub. L. 94-455, title XIX, § 1906(d), Oct. 4, 1976, 90 Stat. 1835, as amended by Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(1) GENERAL RULE.—Except as otherwise expressly provided in this section, the amendments made by this section [see Tables for classification] shall take effect on the first day of the first month which begins more than 90 days after the date of the enactment of this Act [Oct. 4, 1976].

“(2) AMENDMENTS RELATING TO INCOME TAX.—The amendments made by this section, when relating to a tax imposed by chapter 1 or chapter 2 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954], shall take effect with respect to taxable years beginning after December 31, 1976.”

Pub. L. 94-455, title XXI, § 2114(b), Oct. 4, 1976, 90 Stat. 1907, provided that: “The application permitted under the amendment made by subsection (a) of this section [amending section 3 of Pub. L. 91-679, set out as an Effective Date of 1971 Amendment note below] must be filed with the Secretary of the Treasury during the first calendar year beginning after the date of the enactment of this Act [Oct. 4, 1976].”

EFFECTIVE DATE OF 1975 AMENDMENT

Pub. L. 93-597, § 3(c), Jan. 2, 1975, 88 Stat. 1952, provided that: “The amendments made by this section [amending this section and section 2 of this title] shall apply to taxable years ending on or after February 28, 1961.”

EFFECTIVE DATE OF 1971 AMENDMENTS

Pub. L. 92-178, title II, § 201(a), (b), Dec. 10, 1971, 85 Stat. 510, provided in part that the increases in exemptions from \$650 to \$675 and from \$1,300 to \$1,350, respectively, were effective with respect to taxable years beginning after Dec. 31, 1970, and before Jan. 1, 1972, and to \$750 and \$1,500, respectively, with respect to taxable years beginning after Dec. 31, 1971.

Pub. L. 91-679, § 3, Jan. 12, 1971, 84 Stat. 2064, as amended by Pub. L. 94-455, title XXI, § 2114(a), Oct. 4, 1976, 90 Stat. 1907; Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095, provided that: “The amendments made by the first two sections of this Act [amending this section and section 6653 of this title] shall apply to all taxable years to which the Internal Revenue Code of 1986 [formerly I.R.C. 1954] applies. Corresponding provisions shall be deemed to be included in the Internal Revenue Code of 1939 and shall apply to all taxable years to which such Code applies. Upon application by a taxpayer, the Secretary of the Treasury shall redetermine the liability for tax (including interest, penalties, and other amounts) of such taxpayer for taxable years be-

ginning after December 31, 1961, and ending before January 13, 1971. The preceding sentence shall apply solely to a taxpayer to whom the application of the provisions of section 6013(e) of the Internal Revenue Code of 1986, as added by this Act, for such taxable years is prevented by the operation of res judicata, and such redetermination shall be made without regard to such rule of law. Any overpayment of tax by such taxpayer for such taxable years resulting from the redetermination made under this Act shall be refunded to such taxpayer.”

EFFECTIVE DATE OF 1969 AMENDMENT

Pub. L. 91-172, title VIII, § 801(a)(2), (b)(2), Dec. 30, 1969, 83 Stat. 675, 676, provided in part that the increases in exemptions from \$600 and \$1,200 to \$625 and \$1,250, respectively, were effective with respect to taxable years beginning after Dec. 31, 1969, and before Jan. 1, 1971; and to \$650 and \$1,300, respectively, with respect to taxable years beginning after Dec. 31, 1970, and before Jan. 1, 1972. Pub. L. 91-172, title VIII, § 801(c)(2), (d)(2), Dec. 30, 1969, 83 Stat. 676, which provided for increases in exemptions to \$700 and \$1,400, respectively, with respect to taxable years beginning after Dec. 31, 1971, and before Jan. 1, 1973, and to \$750 and \$1,500, respectively, with respect to taxable years beginning after Dec. 31, 1972, was repealed by Pub. L. 92-178, title II, § 201(c), Dec. 10, 1971, 85 Stat. 511.

EFFECTIVE DATE OF 1958 AMENDMENT

Amendment by Pub. L. 85-866 effective Aug. 17, 1954, see section 1(c)(2) of Pub. L. 85-866, set out as a note under section 165 of this title.

SEPARATE NOTICE TO EACH FILER

Pub. L. 105-206, title III, § 3201(d), July 22, 1998, 112 Stat. 740, provided that: “The Secretary of the Treasury shall, wherever practicable, send any notice relating to a joint return under section 6013 of the Internal Revenue Code of 1986 separately to each individual filing the joint return.”

§ 6014. Income tax return—tax not computed by taxpayer

(a) Election by taxpayer

An individual who does not itemize his deductions and who is not described in section 6012(a)(1)(C)(i), whose gross income is less than \$10,000 and includes no income other than remuneration for services performed by him as an employee, dividends or interest, and whose gross income other than wages, as defined in section 3401(a), does not exceed \$100, shall at his election not be required to show on the return the tax imposed by section 1. Such election shall be made by using the form prescribed for purposes of this section. In such case the tax shall be computed by the Secretary who shall mail to the taxpayer a notice stating the amount determined as payable.

(b) Regulations

The Secretary shall prescribe regulations for carrying out this section, and such regulations may provide for the application of the rules of this section—

(1) to cases where the gross income includes items other than those enumerated by subsection (a),

(2) to cases where the gross income from sources other than wages on which the tax has been withheld at the source is more than \$100,

(3) to cases where the gross income is \$10,000 or more, or

(4) to cases where the taxpayer itemizes his deductions or where the taxpayer claims a re-