

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.)

**Editorial Notes**

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 application upon the promulgation of regulations (or which is to be applied in such manner as may be prescribed by regulations) all instructions, rules or regulations which are in effect immediately prior to the enactment of this title shall, to the extent such instructions, rules, or regulations could be prescribed as regulations under authority of such provision, be applied as if promulgated as regulations under such provision.

**(b) Provisions of this title corresponding to prior internal revenue laws**

**(1) Reference to law applicable to prior period**

Any provision of this title which refers to the application of any portion of this title to a prior period (or which depends upon the application to a prior period of any portion of this title) shall, when appropriate and consistent with the purpose of such provision, be deemed to refer to (or depend upon the application of) the corresponding provision of the Internal Revenue Code of 1939 or of such other internal revenue laws as were applicable to the prior period.

**(2) Elections or other acts**

If an election or other act under the provisions of the Internal Revenue Code of 1939 would, if this title had not been enacted, be given effect for a period subsequent to the date of enactment of this title, and if corresponding provisions are contained in this title, such election or other act shall be given effect under the corresponding provisions of this title.

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

**Editorial Notes**

REFERENCES IN TEXT

The Internal Revenue Code of 1939, referred to in subsec. (b), is act Feb. 10, 1939, ch. 2, 53 Stat. 1. Prior to the enactment of the Internal Revenue Code of 1986 [formerly I.R.C. 1954], the 1939 Code was classified to former Title 26, Internal Revenue Code. The Internal Revenue Code of 1954 was redesignated The Internal Revenue Code of 1986 by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095. For table of comparisons of the 1939 Code to the 1986 Code, see Table I preceding section 1 of this title.

**§ 7808. Depositaries for collections**

The Secretary is authorized to designate one or more depositaries in each State for the deposit and safe-keeping of the money collected by virtue of the internal revenue laws; and the receipt of the proper officer of such depositary to the proper officer or employee of the Treasury Department for the money deposited by him shall be a sufficient voucher for such Treasury officer or employee in the settlement of his accounts.

(Aug. 16, 1954, ch. 736, 68A Stat. 918; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

**Editorial Notes**

## AMENDMENTS

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

**§ 7809. Deposit of collections****(a) General rule**

Except as provided in subsections (b) and (c) and in sections 6306, 7651, 7652, 7654, and 7810, the gross amount of all taxes and revenues received under the provisions of this title, and collections of whatever nature received or collected by authority of any internal revenue law, shall be paid daily into the Treasury of the United States under instructions of the Secretary as internal revenue collections, by the officer or employee receiving or collecting the same, without any abatement or deduction on account of salary, compensation, fees, costs, charges, expenses, or claims of any description. A certificate of such payment, stating the name of the depositor and the specific account on which the deposit was made, signed by the Treasurer of the United States, designated depository, or proper officer of a deposit bank, shall be transmitted to the Secretary.

**(b) Deposit funds**

In accordance with instructions of the Secretary, there shall be deposited with the Treasurer of the United States in a deposit fund account—

**(1) Sums offered in compromise**

Sums offered in compromise under the provisions of section 7122;

**(2) Sums offered for purchase of real estate**

Sums offered for the purchase of real estate under the provisions of section 7506;

**(3) Surplus proceeds in sales under levy**

Surplus proceeds in any sale under levy, after making allowance for the amount of the tax, interest, penalties, and additions thereto, and for costs and charges of the levy and sale; and

**(4) Surplus proceeds in sales of redeemed property**

Surplus proceeds in any sale under section 7506 of real property redeemed by the United States, after making allowance for the amount of the tax, interest, penalties, and additions thereto, and for the costs of sale.

Upon the acceptance of such offer in compromise or offer for the purchase of such real estate, the amount so accepted shall be withdrawn from such deposit fund account and deposited in the Treasury of the United States as internal revenue collections. Upon the rejection of any such offer, the Secretary shall refund to the maker of such offer the amount thereof.

**(c) Deposit of certain receipts**

Moneys received in payment for—

(1) work or services performed pursuant to section 6103(p) (relating to furnishing of copies of returns or of return information), and section 6108(b) (relating to special statistical studies and compilations);

(2) work or services performed (including materials supplied) pursuant to section 7516 (relating to the supplying of training and training aids on request);

(3) other work or services performed for a State or a department or agency of the Federal Government (subject to all provisions of law and regulations governing disclosure of information) in supplying copies of, or data from, returns, statements, or other documents filed under authority of this title or records maintained in connection with the administration and enforcement of this title; and

(4) work or services performed (including materials supplied) pursuant to section 6110 (relating to public inspection of written determinations),

shall be deposited in a separate account which may be used to reimburse appropriations which bore all or part of the costs of such work or services, or to refund excess sums when necessary.

**(d) Deposit of funds for law enforcement agency account****(1) In general**

In the case of any amounts recovered as the result of information provided to the Internal Revenue Service by State and local law enforcement agencies which substantially contributed to such recovery, an amount equal to 10 percent of such amounts shall be deposited in a separate account which shall be used to make the reimbursements required under section 7624.

**(2) Deposit in Treasury as internal revenue collections**

If any amounts remain in such account after payment of any qualified costs incurred under section 7624, such amounts shall be withdrawn from such account and deposited in the Treasury of the United States as internal revenue collections.

(Aug. 16, 1954, ch. 736, 68A Stat. 918; Pub. L. 87-870, §3(b), Oct. 23, 1962, 76 Stat. 1161; Pub. L. 89-719, title I, §112(b), Nov. 2, 1966, 80 Stat. 1146; Pub. L. 94-455, title XII, §1202(h)(5), title XIX, §§1906(a)(59), (b)(13)(A), Oct. 4, 1976, 90 Stat. 1688, 1833, 1834; Pub. L. 94-528, §2(d), Oct. 17, 1976, 90 Stat. 2483; Pub. L. 100-690, title VII, §7602(b), Nov. 18, 1988, 102 Stat. 4507; Pub. L. 108-357, title VIII, §881(a)(2)(A), Oct. 22, 2004, 118 Stat. 1626; Pub. L. 115-141, div. U, title IV, §401(a)(334), Mar. 23, 2018, 132 Stat. 1200.)

**Editorial Notes**

## AMENDMENTS

2018—Subsec. (c)(1). Pub. L. 115-141 substituted “work” for “Work”.

2004—Subsec. (a). Pub. L. 108-357 inserted “6306,” before “7651”.

1988—Subsec. (d). Pub. L. 100-690 added subsec. (d).

1976—Subsec. (a). Pub. L. 94-455, §1906(a)(59), (b)(13)(A), struck out “4735, 4762” after “and in sections”, and “or his delegate” after “Secretary” in two places.

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

Subsec. (c)(1). Pub. L. 94-455, §1202(h)(5), substituted “section 6103(p) (relating to furnishing of copies of re-