Subtitle G—The Joint Committee on Taxation

Chapter		Sec.[1]
91.	Organization and membership of the Joint Committee	8001
92.	Powers and duties of the Joint Committee	8021

AMENDMENTS

1976—Pub. L. 94–455, title XIX, § 1907(b)(1), Oct. 4, 1976, 90 Stat. 1836, struck out ''Internal Revenue'' in heading of subtitle G.

CHAPTER 91—ORGANIZATION AND MEMBERSHIP OF THE JOINT COMMITTEE

Sec.
8001. Authorization.
8002. Membership.
8003. Election of chairman and vice chairman.
8004. Appointment and compensation of staff.
8005. Payment of expenses.

§ 8001. Authorization

There shall be a joint congressional committee known as the Joint Committee on Taxation (hereinafter in this subtitle referred to as the ''Joint Committee'').

(Aug. 16, 1954, ch. 736, 68A Stat. 925; Pub. L. 94–455, title XIX, § 1907(a)(1), Oct. 4, 1976, 90 Stat. 1835.)

AMENDMENTS

1976—Pub. L. 94–455 struck out ''Internal Revenue'' after ''Committee on''.

EFFECTIVE DATE OF 1976 AMENDMENT

Section 1907(c) of Pub. L. 94–455 provided that: ''The amendments made by this section [amending this section and sections 8004, 8021, and 8023 of this title and enacting provisions set out below] 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].''

REFERENCES TO JOINT COMMITTEE ON INTERNAL REVENUE TAXATION

Pub. L. 94–455, title XIX, § 1907(a)(5), Oct. 4, 1976, 90 Stat. 1836, provided that: ''All references in any other statute, or in any rule, regulation, or order, to the Joint Committee on Internal Revenue Taxation shall be considered to be made to the Joint Committee on Taxation.''

§ 8002. Membership

(a) Number and selection

The Joint Committee shall be composed of 10 members as follows:

(1) From Committee on Finance

Five members who are members of the Committee on Finance of the Senate, three from the majority and two from the minority party, to be chosen by such Committee; and

(2) From Committee on Ways and Means

Five members who are members of the Committee on Ways and Means of the House of Representatives, three from the majority and two from the minority party, to be chosen by such Committee.

(b) Tenure of office

(1) General limitation

No person shall continue to serve as a member of the Joint Committee after he has ceased to be a member of the Committee by which he was chosen, except that—

(2) Exception

The members chosen by the Committee on Ways and Means who have been reelected to the House of Representatives may continue to serve as members of the Joint Committee notwithstanding the expiration of the Congress.

(c) Vacancies

A vacancy in the Joint Committee—

(1) Effect

Shall not affect the power of the remaining members to execute the functions of the Joint Committee; and

(2) Manner of filling

Shall be filled in the same manner as the original selection, except that—

(A) Adjournment or recess of Congress

In case of a vacancy during an adjournment or recess of Congress for a period of more than 2 weeks, the members of the Joint Committee who are members of the Committee entitled to fill such vacancy may designate a member of such Committee to serve until his successor is chosen by such Committee; and

(B) Expiration of Congress

In the case of a vacancy after the expiration of a Congress which would be filled by the Committee on Ways and Means, the members of such Committee who are continuing to serve as members of the Joint Committee may designate a person who, immediately prior to such expiration, was a member of such Committee and who is reelected to the House of Representatives, to serve until his successor is chosen by such Committee.

(d) Allowances

The members shall serve without compensation in addition to that received for their services as members of Congress; but they shall be reimbursed for travel, subsistence, and other necessary expenses incurred by them in the performance of the duties vested in the Joint Committee, other than expenses in connection with meetings of the Joint Committee held in the District of Columbia during such times as the Congress is in session.

(Aug. 16, 1954, ch. 736, 68A Stat. 925.)

§ 8003. Election of chairman and vice chairman

The Joint Committee shall elect a chairman and vice chairman from among its members.

(Aug. 16, 1954, ch. 736, 68A Stat. 926.)

§ 8004. Appointment and compensation of staff

Except as otherwise provided by law, the Joint Committee shall have power to appoint and fix the compensation of the Chief of Staff of the

[1] Section numbers editorially supplied.

Joint Committee and such experts and clerical, stenographic, and other assistants as it deems advisable.

(Aug. 16, 1954, ch. 736, 68A Stat. 926; Pub. L. 94–455, title XIX, § 1907(a)(2), Oct. 4, 1976, 90 Stat. 1835.)

AMENDMENTS

1976—Pub. L. 94–455 substituted ''compensation of the Chief of Staff of the Joint Committee'' for ''compensation of a clerk'' after ''appoint and fix the''.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94–455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1907(c) of Pub. L. 94–455, set out as a note under section 8001 of this title.

§ 8005. Payment of expenses

The expenses of the Joint Committee shall be paid one-half from the contingent fund of the Senate and one-half from the contingent fund of the House of Representatives, upon vouchers signed by the chairman or the vice chairman.

(Aug. 16, 1954, ch. 736, 68A Stat. 926.)

CHAPTER 92—POWERS AND DUTIES OF THE JOINT COMMITTEE

Sec.
8021. Powers.
8022. Duties.
8023. Additional powers to obtain data.

§ 8021. Powers

(a) To obtain data and inspect income returns

For powers of the Joint Committee to obtain and inspect income returns, see section 6103(f).

(b) Relating to hearings and sessions

The Joint Committee, or any subcommittee thereof, is authorized—

(1) To hold

To hold hearings and to sit and act at such places and times;

(2) To require attendance of witnesses and production of books

To require by subpoena (to be issued under the signature of the chairman or vice chairman) or otherwise the attendance of such witnesses and the production of such books, papers, and documents;

(3) To administer oaths

To administer such oaths; and

(4) To take testimony

To take such testimony;

as it deems advisable.

(c) To procure printing and binding

The Joint Committee, or any subcommittee thereof, is authorized to have such printing and binding done as it deems advisable.

(d) To make expenditures

The Joint Committee, or any subcommittee thereof, is authorized to make such expenditures as it deems advisable.

(e) Investigations

The Joint Committee shall review all requests (other than requests by the chairman or ranking member of a committee or subcommittee) for investigations of the Internal Revenue Service by the Government Accountability Office, and approve such requests when appropriate, with a view towards eliminating overlapping investigations, ensuring that the Government Accountability Office has the capacity to handle the investigation, and ensuring that investigations focus on areas of primary importance to tax administration.

(f) Relating to joint reviews

(1) In general

The Chief of Staff, and the staff of the Joint Committee, shall provide such assistance as is required for joint reviews described in paragraph (2).

(2) Joint reviews

Before June 1 of each calendar year after 1998 and before 2005, there shall be a joint review of the strategic plans and budget for the Internal Revenue Service and such other matters as the Chairman of the Joint Committee deems appropriate. Such joint review shall be held at the call of the Chairman of the Joint Committee and shall include two members of the majority and one member of the minority from each of the Committees on Finance, Appropriations, and Governmental Affairs of the Senate, and the Committees on Ways and Means, Appropriations, and Government Reform and Oversight of the House of Representatives.

(Aug. 16, 1954, ch. 736, 68A Stat. 927; Pub. L. 94–455, title XIX, § 1907(a)(3), Oct. 4, 1976, 90 Stat. 1835; Pub. L. 100–647, title I, § 1018(s)(1), Nov. 10, 1988, 102 Stat. 3586; Pub. L. 105–206, title IV, § 4001(a), July 22, 1998, 112 Stat. 783; Pub. L. 108–311, title III, § 321(a), Oct. 4, 2004, 118 Stat. 1182; Pub. L. 109–135, title IV, § 412(rr)(5), Dec. 21, 2005, 119 Stat. 2640.)

AMENDMENTS

2005—Subsec. (e). Pub. L. 109–135 substituted ''Government Accountability Office'' for ''General Accounting Office'' in two places.

2004—Subsec. (f)(2). Pub. L. 108–311 substituted ''2005'' for ''2004''.

1998—Subsecs. (e), (f). Pub. L. 105–206 added subsecs. (e) and (f).

1988—Subsec. (a). Pub. L. 100–647 substituted ''6103(f)'' for ''6103(d)''.

1976—Subsec. (d). Pub. L. 94–455 struck out par. (2) relating to limitation on cost of stenographic services in reporting hearings.

CHANGE OF NAME

Committee on Governmental Affairs of Senate changed to Committee on Homeland Security and Governmental Affairs of Senate, effective Jan. 4, 2005, by Senate Resolution No. 445, One Hundred Eighth Congress, Oct. 9, 2004.

Committee on Government Reform and Oversight of House of Representatives changed to Committee on Government Reform of House of Representatives by House Resolution No. 5, One Hundred Sixth Congress, Jan. 6, 1999. Committee on Government Reform of House of Representatives changed to Committee on Oversight and Government Reform of House of Representatives by House Resolution No. 6, One Hundred Tenth Congress, Jan. 5, 2007.

EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105–206, title IV, § 4001(b), July 22, 1998, 112 Stat. 784, provided that:

''(1) Subsection (e) of section 8021 of the Internal Revenue Code of 1986, as added by subsection (a) of this section [amending this section], shall apply to requests made after the date of the enactment of this Act [July 22, 1998].

''(2) Subsection (f) of such section shall take effect on the date of the enactment of this Act.''

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100–647 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99–514, to which such amendment relates, see section 1019(a) of Pub. L. 100–647, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94–455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1907(c) of Pub. L. 94–455, set out as a note under section 8001 of this title.

TIME FOR JOINT REVIEW

Pub. L. 108–311, title III, § 321(c), Oct. 4, 2004, 118 Stat. 1182, provided that: ''The joint review required by section 8021(f)(2) of the Internal Revenue Code of 1986 to be made before June 1, 2004, shall be treated as timely if made before June 1, 2005.''

§ 8022. Duties

It shall be the duty of the Joint Committee—

(1) Investigation

(A) Operation and effects of law

To investigate the operation and effects of the Federal system of internal revenue taxes;

(B) Administration

To investigate the administration of such taxes by the Internal Revenue Service or any executive department, establishment, or agency charged with their administration; and

(C) Other investigations

To make such other investigations in respect of such system of taxes as the Joint Committee may deem necessary.

(2) Simplification of law

(A) Investigation of methods

To investigate measures and methods for the simplification of such taxes, particularly the income tax; and

(B) Publication of proposals

To publish, from time to time, for public examination and analysis, proposed measures and methods for the simplification of such taxes.

(3) Reports

(A) To report, from time to time, to the Committee on Finance and the Committee on Ways and Means, and, in its discretion, to the Senate or House of Representatives, or both, the results of its investigations, together with such recommendations as it may deem advisable.

(B) Subject to amounts specifically appropriated to carry out this subparagraph, to report, at least once each Congress, to the Committee on Finance and the Committee on Ways and Means on the overall state of the Federal tax system, together with recommendations with respect to possible simplification proposals and other matters relating to the administration of the Federal tax system as it may deem advisable.

(C) To report, for each calendar year after 1998 and before 2005, to the Committees on Finance, Appropriations, and Governmental Affairs of the Senate, and to the Committees on Ways and Means, Appropriations, and Government Reform and Oversight of the House of Representatives, with respect to the matters addressed in the joint review referred to in section 8021(f)(2).

(4) Cross reference

For duties of the Joint Committee relating to refunds of income and estate taxes, see section 6405.

(Aug. 16, 1954, ch. 736, 68A Stat. 927; Pub. L. 105–206, title IV, § 4002(a), July 22, 1998, 112 Stat. 784; Pub. L. 108–311, title III, § 321(b), Oct. 4, 2004, 118 Stat. 1182.)

AMENDMENTS

2004—Par. (3)(C). Pub. L. 108–311 substituted ''2005'' for ''2004'' and ''with respect to the matters addressed in the joint review referred to in section 8021(f)(2).'' for ''with respect to—

''(i) strategic and business plans for the Internal Revenue Service;

''(ii) progress of the Internal Revenue Service in meeting its objectives;

''(iii) the budget for the Internal Revenue Service and whether it supports its objectives;

''(iv) progress of the Internal Revenue Service in improving taxpayer service and compliance;

''(v) progress of the Internal Revenue Service on technology modernization; and

''(vi) the annual filing season.''

1998—Par. (3). Pub. L. 105–206 reenacted heading without change and amended text generally. Prior to amendment, text read as follows: ''To report, from time to time, to the Committee on Finance and the Committee on Ways and Means, and, in its discretion, to the Senate or the House of Representatives, or both, the results of its investigations, together with such recommendation as it may deem advisable.''

CHANGE OF NAME

Committee on Governmental Affairs of Senate changed to Committee on Homeland Security and Governmental Affairs of Senate, effective Jan. 4, 2005, by Senate Resolution No. 445, One Hundred Eighth Congress, Oct. 9, 2004.

Committee on Government Reform and Oversight of House of Representatives changed to Committee on Government Reform of House of Representatives by House Resolution No. 5, One Hundred Sixth Congress, Jan. 6, 1999. Committee on Government Reform of House of Representatives changed to Committee on Oversight and Government Reform of House of Representatives by House Resolution No. 6, One Hundred Tenth Congress, Jan. 5, 2007.

EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105–206, title IV, § 4002(b), July 22, 1998, 112 Stat. 784, provided that: ''The amendment made by this section [amending this section] shall take effect on the date of the enactment of this Act [July 22, 1998].''

ANALYSIS TO ACCOMPANY CERTAIN LEGISLATION

Pub. L. 105–206, title IV, § 4022(b), July 22, 1998, 112 Stat. 785, provided that:

''(1) IN GENERAL.—The Joint Committee on Taxation, in consultation with the Internal Revenue Service and the Department of the Treasury, shall include a tax

complexity analysis in each report for legislation, or provide such analysis to members of the committee reporting the legislation as soon as practicable after the report is filed, if—

''(A) such legislation is reported by the Committee on Finance in the Senate, the Committee on Ways and Means of the House of Representatives, or any committee of conference; and

''(B) such legislation includes a provision which would directly or indirectly amend the Internal Revenue Code of 1986 and which has widespread applicability to individuals or small businesses.

''(2) TAX COMPLEXITY ANALYSIS.—For purposes of this subsection, the term 'tax complexity analysis' means, with respect to any legislation, a report on the complexity and administrative difficulties of each provision described in paragraph (1)(B) which—

''(A) includes—

''(i) an estimate of the number of taxpayers affected by the provision; and

''(ii) if applicable, the income level of taxpayers affected by the provision; and

''(B) should include (if determinable)—

''(i) the extent to which tax forms supplied by the Internal Revenue Service would require revision and whether any new forms would be required;

''(ii) the extent to which taxpayers would be required to keep additional records;

''(iii) the estimated cost to taxpayers to comply with the provision;

''(iv) the extent to which enactment of the provision would require the Internal Revenue Service to develop or modify regulatory guidance;

''(v) the extent to which the provision may result in disagreements between taxpayers and the Internal Revenue Service; and

''(vi) any expected impact on the Internal Revenue Service from the provision (including the impact on internal training, revision of the Internal Revenue Manual, reprogramming of computers, and the extent to which the Internal Revenue Service would be required to divert or redirect resources in response to the provision).

''(3) LEGISLATION SUBJECT TO POINT OF ORDER IN HOUSE OF REPRESENTATIVES.—[Amended the Rules of the House of Representatives, which are not classified to the Code.]

''(4) EFFECTIVE DATE.—This subsection shall apply to legislation considered on and after January 1, 1999.''

TAX REVISION STUDY

Pub. L. 94–455, title V, § 507, Oct. 4, 1976, 90 Stat. 1569, mandated a full and complete study by the Joint Committee on Taxation with respect to simplifying the tax laws and the feasibility of a reduction of tax rates; a report of such study with recommendations was to be submitted to the committees of Congress before July 1, 1977.

STUDY OF EXPANDED PARTICIPATION IN INDIVIDUAL RETIREMENT ACCOUNTS

Pub. L. 94–455, title XV, § 1509, Oct. 4, 1976, 90 Stat. 1741, directed Joint Committee on Taxation to carry out study with respect to broadening class of individuals eligible to claim deduction for retirement savings under section 219 or 220 of this title, and to report its findings to Committee on Ways and Means of the House of Representatives and to Committee on Finance of the Senate.

TAX INCENTIVES STUDY

Pub. L. 94–455, title XXI, § 2133, Oct. 4, 1976, 90 Stat. 1925, mandated a study by the Joint Committee on Taxation, in consultation with the Treasury, of the cost effectiveness of different kinds of tax incentives, including an analysis of the most effective way to use tax cuts to provide economic stimulus; such report with its recommendations was to be submitted to the Committees of Congress no later than Sept. 30, 1977.

§ 8023. Additional powers to obtain data

(a) Securing of data

The Joint Committee or the Chief of Staff of the Joint Committee, upon approval of the Chairman or Vice Chairman, is authorized to secure directly from the Internal Revenue Service, or the office of the Chief Counsel for the Internal Revenue Service, or directly from any executive department, board, bureau, agency, independent establishment, or instrumentality of the Government, information, suggestions, rulings, data, estimates, and statistics, for the purpose of making investigations, reports, and studies relating to internal revenue taxation. In the investigation by the Joint Committee on Taxation of the administration of the internal revenue taxes by the Internal Revenue Service, the Chief of Staff of the Joint Committee on Taxation is authorized to secure directly from the Internal Revenue Service such tax returns, or copies of tax returns, and other relevant information, as the Chief of Staff deems necessary for such investigation, and the Internal Revenue Service is authorized and directed to furnish such tax returns and information to the Chief of Staff together with a brief report, with respect to each return, as to any action taken or proposed to be taken by the Service as a result of any audit of the return.

(b) Furnishing of data

The Internal Revenue Service, the office of the Chief Counsel for the Internal Revenue Service, executive departments, boards, bureaus, agencies, independent establishments, and instrumentalities are authorized and directed to furnish such information, suggestions, rulings, data, estimates, and statistics directly to the Joint Committee or to the Chief of Staff of the Joint Committee, upon request made pursuant to this section.

(c) Application of subsections (a) and (b)

Subsections (a) and (b) shall be applied in accordance with their provisions without regard to any reorganization plan becoming effective on, before, or after the date of the enactment of this subsection.

(Aug. 16, 1954, ch. 736, 68A Stat. 928; Pub. L. 86–368, § 2(b), Sept. 22, 1959, 73 Stat. 648; Pub. L. 94–455, title XII, § 1210(c), title XIX, § 1907(a)(4), Oct. 4, 1976, 90 Stat. 1711, 1835.)

REFERENCES IN TEXT

The date of the enactment of this subsection, referred to in subsec. (c), is Aug. 16, 1954, the date of enactment of act Aug. 16, 1954, ch. 736, 68A Stat. 4, which enacted this title.

AMENDMENTS

1976—Subsec. (a). Pub. L. 94–455, § 1210(c), inserted provision that in investigation by Joint Committee on Taxation of the administration of the internal revenue taxes by the Internal Revenue Service, the Chief of Staff of the Joint Committee on Taxation is authorized to secure directly from the Internal Revenue Service such tax returns, or copies of tax returns, and other relevant information, as the Chief of Staff deems necessary for such investigation, and the Internal Revenue Service is authorized and directed to furnish such tax returns and information to the Chief of Staff together with a brief report, with respect to each return, as to

any action taken or proposed to be taken by the Service as a result of any audit of the return.

Subsec. (c). Pub. L. 94–455, § 1907(a)(4), substituted ''any'' for ''Reorganization Plan Numbered 26 of 1950 or to any other'' after ''without regard to'' and ''the date of the enactment of this subsection'' for ''February 28, 1951'' after ''before, or after''.

1959—Subsec. (a). Pub. L. 86–368, § 2(b)(1), substituted ''or the office of the Chief Counsel for the Internal Revenue Service'' for ''(including the Assistant General Counsel of the Treasury Department serving as the Chief Counsel of the Internal Revenue Service)''.

Subsec. (b). Pub. L. 86–368, § 2(b)(2), substituted '', the office of the Chief Counsel for the Internal Revenue Service'' for ''(including the Assistant General Counsel of the Treasury Department serving as the Chief Counsel of the Internal Revenue Service)''.

EFFECTIVE DATE OF 1976 AMENDMENT

Section 1210(d)(2) of Pub. L. 94–455 provided that: ''The amendment made by subsection (c) [amending this section] shall take effect on January 1, 1977.''

Amendment by section 1907(a)(4) of Pub. L. 94–455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1907(c) of Pub. L. 94–455, set out as a note under section 8001 of this title.

EFFECTIVE DATE OF 1959 AMENDMENT

Amendment by Pub. L. 86–368 effective when Chief Counsel for Internal Revenue Service first appointed pursuant to amendment of section 7801 of this title by Pub. L. 86–368 qualifies and takes office, see section 3(b) of Pub. L. 86–368, set out as a note under section 7801 of this title.

Subtitle H—Financing of Presidential Election Campaigns

Chapter		Sec.[1]
95.	Presidential election campaign fund	9001
96.	Presidential primary matching payment account	9031

AMENDMENTS

1974—Pub. L. 93–443, title IV, § 408(b), Oct. 15, 1974, 88 Stat. 1297, substituted ''Presidential primary matching payment account'' for ''Presidential election campaign fund advisory board'' in item for chapter 96.

1971—Pub. L. 92–178, title VIII, § 801, Dec. 10, 1971, 85 Stat. 562, added subtitle H.

CHAPTER 95—PRESIDENTIAL ELECTION CAMPAIGN FUND

Sec.
9001. Short title.
9002. Definitions.
9003. Condition for eligibility for payments.
9004. Entitlement of eligible candidates to payments.
9005. Certification by Commission.
9006. Payments to eligible candidates.
9007. Examinations and audits; repayments.
9008. Payments for presidential nominating conventions.
9009. Reports to Congress; regulations.
9010. Participation by Commission in judicial proceedings.
9011. Judicial review.
9012. Criminal penalties.
9013. Effective date of chapter.

AMENDMENTS

1974—Pub. L. 93–443, title IV, § 406(c), Oct. 15, 1974, 88 Stat. 1296, substituted ''Payments for presidential nominating conventions'' for ''Information on proposed expenses'' in item 9008.

§ 9001. Short title

This chapter may be cited as the ''Presidential Election Campaign Fund Act''.

(Added Pub. L. 92–178, title VIII, § 801, Dec. 10, 1971, 85 Stat. 563.)

ADOPTION OF GUIDELINES

Pub. L. 90–26, § 5, June 13, 1967, 81 Stat. 58, as amended by Pub. L. 99–514, § 2, Oct. 22, 1986, 100 Stat. 2095, provided that:

''(a) Funds which become available under the Presidential Election Campaign Fund Act of 1966 [section 6096 of this title and sections 971 to 973 of former Title 31, Money and Finance] shall be appropriated and disbursed only after the adoption by law of guidelines governing their distribution. Section 6096 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] shall become applicable only after the adoption by law of such guidelines.

''(b) Guidelines adopted in accordance with this section shall state expressly that they are intended to comply with this section.''

ADOPTION OF GUIDELINES: COMPLIANCE; EFFECTIVE DATE OF SECTION 6096 AND AMENDMENT OF SECTION 6096(a)

Section 802(b)(2) of Pub. L. 92–178, as amended by Pub. L. 99–514, § 2, Oct. 22, 1986, 100 Stat. 2095, provided that: ''The enactment of Subtitle H of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] by section 801 of this Act [this subtitle] is intended to comply with the provisions of section 5 (relating to the Presidential Election Campaign Fund Act of 1966) of the Act entitled 'An Act to restore the investment credit and allowance of accelerated depreciation 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, 1972.''

§ 9002. Definitions

For purposes of this chapter—

(1) The term ''authorized committee'' means, with respect to the candidates of a political party for President and Vice President of the United States, any political committee which is authorized in writing by such candidates to incur expenses to further the election of such candidates. Such authorization shall be addressed to the chairman of such political committee, and a copy of such authorization shall be filed by such candidates with the Commission. Any withdrawal of any authorization shall also be in writing and shall be addressed and filed in the same manner as the authorization.

(2) The term ''candidate'' means with respect to any presidential election, an individual who (A) has been nominated for election 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 ballot (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 purposes of section 9004(a)(2), the term ''candidate'' means,

[1] Section numbers editorially supplied.