Chapter
6. Consolidated returns.

AMENDMENTS

1997—Pub. L. 105–34, title XI, § 1131(c)(4), Aug. 5, 1997, 111 Stat. 980, struck out item for chapter 5 ''Tax on transfers to avoid income tax''.

1990—Pub. L. 101–508, title XI, § 11801(b)(11), Nov. 5, 1990, 104 Stat. 1388–522, struck out item for chapter 4 ''Rules applicable to recovery of excessive profits on government contracts''.

1984—Pub. L. 98–369, div. A, title IV, § 474(r)(29)(D), July 18, 1984, 98 Stat. 844, struck out ''and tax-free covenant bonds'' at end of item for chapter 3.

CHAPTER 1—NORMAL TAXES AND SURTAXES

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AMENDMENTS

2005—Pub. L. 109–135, title I, § 101(b)(4), Dec. 21, 2005, 119 Stat. 2593, substituted ''Short-Term Regional Benefits'' for ''New York Liberty Zone Benefits'' in subchapter Y.

2004—Pub. L. 108–357, title II, § 248(b)(2), Oct. 22, 2004, 118 Stat. 1457, added subchapter R.

2002—Pub. L. 107–147, title III, § 301(c), Mar. 9, 2002, 116 Stat. 40, added subchapter Y.

2000—Pub. L. 106–554, § 1(a)(7) [title I, § 101(d)], Dec. 21, 2000, 114 Stat. 2763, 2763A–600, added subchapter X.

1997—Pub. L. 105–34, title VII, § 701(c), Aug. 5, 1997, 111 Stat. 869, added subchapter W.

1993—Pub. L. 103–66, title XIII, § 13301(b), Aug. 10, 1993, 107 Stat. 555, added subchapter U.

1986—Pub. L. 99–514, title XIII, § 1303(c)(1), Oct. 22, 1986, 100 Stat. 2658, struck out subchapter U ''General stock ownership plans''.

1982—Pub. L. 97–354, § 5(b), Oct. 19, 1982, 96 Stat. 1697, substituted in subchapter S ''Tax treatment of S corporations and their shareholders'' for ''Election of certain small business corporations as to taxable status''.

1980—Pub. L. 96–589, § 3(a)(2), Dec. 24, 1980, 94 Stat. 3400, added subchapter V.

1978—Pub. L. 95–600, title VI, § 601(c)(1), Nov. 6, 1978, 92 Stat. 2897, added subchapter U.

1966—Pub. L. 89–389, § 4(b)(2), Apr. 14, 1966, 80 Stat. 116, struck out subchapter R effective January 1, 1969.

1962—Pub. L. 87–834, § 17(b)(4), Oct. 16, 1962, 76 Stat. 1051, added subchapter T.

1960—Pub. L. 86–779, § 10(c), Sept. 14, 1960, 74 Stat. 1009, added to subchapter M heading ''and real estate investment trusts''.

1958—Pub. L. 85–866, title I, § 64(d)(1), Sept. 2, 1958, 72 Stat. 1656, added subchapter S.

Subchapter A—Determination of Tax Liability

Part
I. Tax on individuals.
II. Tax on corporations.
III. Changes in rates during a taxable year.
IV. Credits against tax.
[V. Repealed.]
VI. Minimum tax for tax preferences.[1]
VII. Environmental tax.
[VIII. Repealed.]

AMENDMENTS

1989—Pub. L. 101–234, title I, § 102(a), Dec. 13, 1989, 103 Stat. 1980, repealed Pub. L. 100–360, § 111, and provided that the provisions of law amended by such section are restored or revived as if such section had not been enacted, see 1988 Amendment note below.

1988—Pub. L. 100–360, title I, § 111(c), July 1, 1988, 102 Stat. 697, added part VIII ''Supplemental medicare premium''.

1986—Pub. L. 99–499, title V, § 516(b)(5), Oct. 17, 1986, 100 Stat. 1771, added part VII.

1976—Pub. L. 94–455, title XIX, § 1901(b)(2), Oct. 4, 1976, 90 Stat. 1792, struck out part V ''Tax surcharge''.

1969—Pub. L. 91–172, title III, § 301(b)(1), Dec. 30, 1969, 83 Stat. 585, added part VI.

1968—Pub. L. 90–364, title I, § 102(d), June 28, 1968, 82 Stat. 259, added part V.

PART I—TAX ON INDIVIDUALS

Sec.
1. Tax imposed.
2. Definitions and special rules.
3. Tax tables for individuals having taxable income of less than $20,000.[1]
[4. Repealed.]
5. Cross references relating to tax on individuals.

AMENDMENTS

1976—Pub. L. 94–455, title V, § 501(c)(1), Oct. 4, 1976, 90 Stat. 1559, substituted ''Tax tables for individuals having taxable income of less than $20,000'' for ''Optional tax tables for individuals'' in item 3 and struck out item 4 relating to rules for optional tax.

1969—Pub. L. 91–172, title VIII, § 803(d)(9), Dec. 30, 1969, 83 Stat. 685, substituted ''Definitions and special rules'' and ''Optional tax tables for individuals'' for ''Tax in case of joint return or return of surviving spouse'' and ''Optional tax if adjusted gross income is less than $5,000'' in items 2 and 3, respectively.

§ 1. Tax imposed

(a) Married individuals filing joint returns and surviving spouses

There is hereby imposed on the taxable income of—

[1] Section numbers editorially supplied.

[2] So in original. Probably should follow item for subchapter Q.

[1] Part heading amended by Pub. L. 99–514 without corresponding amendment of analysis.

[1] Section catchline amended by Pub. L. 95–30 without corresponding amendment of analysis.