

dends paid or credited after June 30, 1983, subtitle C heading is amended to read "Employment taxes and collection of income tax at source". 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 L. 98-67, title I, Aug. 5, 1983, 97 Stat. 369, repealed subtitle A (§§301-308) of title III of Pub.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—Pub. L. 97-119, title I, §103(c)(2), Dec. 29, 1981, 95 Stat. 1638, added subtitle I heading "Trust Fund Code".

1976—Pub. L. 94-455, title XIX, §1907(b)(2), Oct. 4, 1976, 90 Stat. 1836, substituted in subtitle G heading "The Joint Committee on Taxation" for "The Joint Committee on Internal Revenue Taxation".

1974—Pub. L. 93-443, title IV, §408(a), Oct. 15, 1974, 88 Stat. 1297, added subtitle H heading "Financing of Presidential election campaigns".

TABLE OF CONTENTS

This Table of Contents is inserted for convenience of users and was not enacted as part of the Internal Revenue Code of 1986.

Subtitle A—Income Taxes

Chapter		Sec.
1.	Normal taxes and surtaxes	1
2.	Tax on self-employment income	1401
3.	Withholding of tax on nonresident aliens and foreign corporations	1441
[4, 5.	Repealed.]	
6.	Consolidated returns	1501

Subtitle B—Estate and Gift Taxes

11.	Estate tax	2001
12.	Gift tax	2501
13.	Tax on generation-skipping transfers ...	2601
14.	Special valuation rules	2701
15.	Gifts and bequests from expatriates	2801

Subtitle C—Employment Taxes

21.	Federal insurance contributions act	3101
22.	Railroad retirement tax act	3201
23.	Federal unemployment tax act	3301
23A.	Railroad unemployment repayment tax	3321
24.	Collection of income tax at source on wages	3401
25.	General provisions relating to employment taxes	3501

Subtitle D—Miscellaneous Excise Taxes

31.	Retail excise taxes	4001
32.	Manufacturers excise taxes	4061
33.	Facilities and services	4231
34.	Policies issued by foreign insurers	4301
35.	Taxes on wagering	4401
36.	Certain other excise taxes	4451
[37.	Repealed.]	
38.	Environmental taxes	4611
39.	Registration-required obligations	4701
40.	General provisions relating to occupational taxes	4901
41.	Public charities	4911
42.	Private foundations; and certain other tax-exempt organizations	4940
43.	Qualified pension, etc., plans	4971
44.	Qualified investment entities	4981
45.	Provisions relating to expatriated entities	4985
46.	Golden parachute payments	4999
47.	Certain group health plans	5000

Subtitle E—Alcohol, Tobacco, and Certain Other Excise Taxes

51.	Distilled spirits, wines, and beer	5001
52.	Tobacco products and cigarette papers and tubes	5701
53.	Machine guns, destructive devices, and certain other firearms	5801
54.	Greenmail	5881
55.	Structured settlement factoring transactions	5891

Subtitle F—Procedure and Administration

61.	Information and returns	6001
62.	Time and place for paying tax	6151
63.	Assessment	6201
64.	Collection	6301
65.	Abatements, credits, and refunds	6401
66.	Limitations	6501
67.	Interest	6601
68.	Additions to the tax, additional amounts, and assessable penalties	6651
69.	General provisions relating to stamps	6801
70.	Jeopardy, receiverships, etc.	6851
71.	Transferees and fiduciaries	6901
72.	Licensing and registration	7001
73.	Bonds	7101
74.	Closing agreements and compromises ...	7121
75.	Crimes, other offenses, and forfeitures	7201
76.	Judicial proceedings	7401
77.	Miscellaneous provisions	7501
78.	Discovery of liability and enforcement of title	7601
79.	Definitions	7701
80.	General Rules	7801

Subtitle G—The Joint Committee on Taxation

91.	Organization and membership of the Joint Committee	8001
92.	Powers and duties of the Joint Committee	8021

Subtitle H—Financing of Presidential Election Campaigns

95.	Presidential election campaign fund	9001
96.	Presidential primary matching payment account	9031

Subtitle I—Trust Fund Code

98.	Trust Fund Code	9501
-----	-----------------------	------

Subtitle J—Coal Industry Health Benefits

99.	Coal industry health benefits	9701
-----	-------------------------------------	------

Subtitle K—Group Health Plan Requirements

100.	Group health plan requirements	9801
------	--------------------------------------	------

Subtitle A—Income Taxes

Chapter	
1.	Normal taxes and surtaxes.
2.	Tax on self-employment income.
3.	Withholding of tax on nonresident aliens and foreign corporations.
[4, 5.	Repealed.]

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

Table with 2 columns: Subchapter and Sec.1. Rows include A. Determination of tax liability, B. Computation of taxable income, C. Corporate distributions and adjustments, D. Deferred compensation, etc., E. Accounting periods and methods of accounting, F. Exempt organizations, G. Corporations used to avoid income tax on shareholders, H. Banking institutions, I. Natural resources, J. Estates, trusts, beneficiaries, and decedents, K. Partners and partnerships, L. Insurance companies, M. Regulated investment companies and real estate investment trusts, N. Tax based on income from sources within or without the United States, O. Gain or loss on disposition of property, P. Capital gains and losses, Q. Readjustment of tax between years and special limitations, S. Tax treatment of S corporations and their shareholders, R.2 Election to determine corporate tax on certain international shipping activities using per ton rate, T. Cooperatives and their patrons, U. Designation and treatment of empowerment zones, enterprise communities, and rural development investment areas, V. Title 11 cases, W. District of Columbia Enterprise Zone, X. Renewal Communities, Y. Short-Term Regional Benefits.

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".

1 Section numbers editorially supplied.
2 So in original. Probably should follow item for subchapter Q.

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

Table with 2 columns: Part and Description. Rows include 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, 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

Table with 2 columns: Sec. and Description. Rows include 1. Tax imposed, 2. Definitions and special rules, 3. Tax tables for individuals having taxable income of less than \$20,000, 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 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.