

TABLE II—CONTINUED

1986 Code	section number	1939 Code section number
7701(a)(3)	3797(a)(3)
7701(a)(4)	3797(a)(4)
7701(a)(5)	3797(a)(5)
7701(a)(6)	3797(a)(6)
7701(a)(7)	3797(a)(7)
7701(a)(8)	3797(a)(8)
7701(a)(9)	3797(a)(9)
7701(a)(10)	3797(a)(10)
7701(a)(11)	3797(a)(11)
7701(a)(12)	
7701(a)(13)	3797(a)(12)
7701(a)(14)	3797(a)(14)
7701(a)(15)	3797(a)(15)
7701(a)(16)	3797(a)(16)
7701(a)(17)	3797(a)(17)
7701(a)(18)	3797(a)(18)
7701(a)(19)	3797(a)(19)
7701(a)(20)	3797(a)(20)
7701(a)(21)	
7701(a)(22)	
7701(a)(23)	48(a)
7701(a)(24)	48(b)
7701(a)(25)	48(c)
7701(a)(26)	48(d)
7701(a)(27)	
7701(a)(28)	
7701(b)	3797(b)
7701(c)(1)	3797(c)
7701(c)(2)	
7801(a)	Reorg. Plan No. 26 of 1950
7801(b)	3930(a), 3931
7801(c)	3932
7802	3900
7803(a)	3920, 3921, 4000, 4041(a)
7803(b)(1)	4040
7803(b)(2)	3901(b)
7803(c)	3360(b)(2)(B), 3943, 3992, 4010
7803(d)	3975, 3976, 3977, 3978
7804(a)	616 R.A. 1951
7804(b)	3, P.L. 567 (82d Cong.)
7805(a)	62, 3791(a)
7805(b)	3791(b)
7805(c)	3901(a)(2)
7806(a)	2
7806(b)	Ch. 1, Sec. 6, P.L. 1
7807(a)	
7807(b)	
7808	3970
7809(a)	2480, 3971(a)
7809(b)	3971(b)
7809(b)(1)	3971(b)(1)
7809(b)(2)	3971(b)(2)
7809(b)(3)	3971(b)(3)
7851(a)	See 26 U.S.C. 3, 4
7851(b)	See 26 U.S.C. 4(b)
7851(c)	See 26 U.S.C. 4(c)
7851(d)	See 26 U.S.C. 4(d)
7852(a)	3803
7852(b)	See 26 U.S.C. 4(a), 5, 7
7852(c)	
7852(d)	108 R.A. 1941; 109 R.A. 1942; 136 R.A. 1943; 214 R.A. 1950; 615 R.A. 1951; See 22(b)(7)
8001	5000
8002	5001
8003	5002
8004	5003
8005	5004
8021	5010
8022	5011
8023	5012

An Act to revise the internal revenue laws of the United States

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That

(a) Citation

(1) The provisions of this Act set forth under the heading "Internal Revenue Title" may be cited as the "Internal Revenue Code of 1986 [formerly I.R.C. 1954]"

(2) The Internal Revenue Code enacted on February 10, 1939, as amended, may be cited as the "Internal Revenue Code of 1939".

(b) Publication

This Act shall be published as volume 68A of the United States Statutes at Large, with a comprehensive table of contents and an appendix; but without an index or marginal ref-

erences. The date of enactment, bill number, public law number, and chapter number, shall be printed as a headnote.

(c) Cross reference

For saving provisions, effective date provisions, and other related provisions, see chapter 80 (sec. 7801 and following) of the Internal Revenue Code of 1986.

(d) Enactment of Internal Revenue Title into law

The Internal Revenue Title referred to in subsection (a)(1) is as follows: * * *.

(Aug. 16, 1954, ch. 736, 68A Stat. 3; Oct. 22, 1986, Pub. L. 99-514, § 2, 100 Stat. 2095.)

AMENDMENTS

1986—Subsecs. (a)(1), (c). Pub. L. 99-514 substituted "Internal Revenue Code of 1986" for "Internal Revenue Code of 1954".

REDESIGNATION OF INTERNAL REVENUE CODE OF 1954; REFERENCES

Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095, provided that:

"(a) REDESIGNATION OF 1954 CODE.—The Internal Revenue Title enacted August 16, 1954, as heretofore, hereby, or hereafter amended, may be cited as the 'Internal Revenue Code of 1986'.

"(b) REFERENCES IN LAWS, ETC.—Except when inappropriate, any reference in any law, Executive order, or other document—

"(1) to the Internal Revenue Code of 1954 shall include a reference to the Internal Revenue Code of 1986, and

"(2) to the Internal Revenue Code of 1986 shall include a reference to the provisions of law formerly known as the Internal Revenue Code of 1954."

INTERNAL REVENUE TITLE

Subtitle

- A. Income taxes §§ 1-1564.¹
- B. Estate and gift taxes §§ 2001-2663.
- C. Employment taxes §§ 3101-3510.
- D. Miscellaneous excise taxes §§ 4001-5000.
- E. Alcohol, tobacco, and certain other excise taxes §§ 5001-5881.
- F. Procedure and administration §§ 6001-7873.
- G. The Joint Committee on Taxation §§ 8001-8023.
- H. Financing of Presidential election campaigns §§ 9001-9042.
- I. Trust Fund Code §§ 9500-9602.
- J. Coal industry health benefits §§ 9701-9722.²

AMENDMENTS

1982—Pub. L. 97-248, title III, §§ 307(b)(2), 308(a), Sept. 3, 1982, 96 Stat. 590, 591, provided that, applicable to payments of interest, dividends, and patronage dividends 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

¹ Section numbers editorially supplied.

² Editorially supplied. Subtitle J added by Pub. L. 102-486 without corresponding amendment of title analysis.

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”.

TITLE REFERRED TO IN OTHER SECTIONS

This title is referred to in title 2 sections 31a-2, 31a-3, 60c-1, 65c, 632, 651; title 5 section 8440; title 10 section 2401; title 11 sections 346, 745; title 12 section 3413; title 15 sections 78kkk, 631b; title 16 section 470b; title 18 section 4043; title 20 sections 1087-1, 1087-2, 1087ee, 1087ss, 1087vv, 1132d-1; title 22 sections 3307, 3968, 4071i, 4071j, 5401; title 25 sections 983f, 1716, 2719; title 29 sections 1002, 1061, 1083, 1301, 1453, 1706, 2231; title 30 section 1473; title 31 sections 1324, 3105, 3106, 3124, 3701, 3711, 3718, 3729, 3801; title 33 section 2717; title 36 sections 1514, 1614, 1714, 1814, 1914, 2014, 2114, 2214, 2314, 2414, 2514, 2614, 2714, 2814, 2915, 3014, 3114, 3614, 3714, 3815, 3914, 4015, 4814, 5014, 5114; title 40 section 270a; title 41 section 261; title 42 sections 401, 408, 416, 1395y, 1471, 4636, 5055, 8217, 10702; title 45 sections 231m, 1347; title 46 App. section 1177; title 49 section 326; title 50 section 2154.

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Subtitle A—Income Taxes

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2.	Tax on self-employment income.
3.	Withholding of tax on nonresident aliens and foreign corporations.
[4.	Repealed.]
5.	Tax on transfers to avoid income tax.
6.	Consolidated returns.

Chapter

AMENDMENTS

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.

SUBTITLE REFERRED TO IN OTHER SECTIONS

This subtitle is referred to in sections 810, 2056A, 2107, 3402, 3502, 3507, 3508, 4911, 4980, 4999, 5041, 5881, 6011, 6012, 6013, 6038A, 6075, 6111, 6164, 6201, 6211, 6212, 6213, 6214, 6229, 6231, 6315, 6401, 6404, 6420, 6421, 6427, 6501, 6601, 6621, 6682, 6694, 6695, 6696, 6702, 6871, 6901, 6905, 7001, 7463, 7701, 7851, 7852, 7872, 7873 of this title; title 22 sections 1627, 5510; title 25 sections 1729, 1754; title 31 section 3105; title 42 sections 411, 11371; title 45 section 231m; title 48 section 1421i; title 50 App. section 2017e.

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AMENDMENTS

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.

¹ Section numbers editorially supplied.

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.

CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in sections 408, 1501, 3402, 3406, 3510, 4977, 4980, 4980A, 4990, 4994, 6012, 6013, 6033, 6039C, 6039E, 6050E, 6096, 6103, 6161, 6166, 6166A, 6167, 6201, 6211, 6404, 6651, 6654, 6655, 6662, 6664, 6683, 6713, 7216, 7518, 7611, 7654, 7701, 9510 of this title; title 2 sections 632, 633, 642; title 7 sections 1926, 1929a; title 12 section 3018; title 22 section 277d-23; title 25 sections 941n, 1486; title 30 section 1141; title 42 sections 291j-7, 300e-7, 300q-2, 409, 411, 1382, 1440, 5308, 5919, 8833; title 46 App. sections 1177, 1279c; title 48 section 1574b.

Subchapter A—Determination of Tax Liability

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[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.	
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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 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.