

**Subtitle J—Coal Industry Health Benefits**

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

**Subtitle K—Group Health Plan Portability, Access, and Renewability Requirements**

100. Group health plan portability, access, and renewability 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 Repealed.]
- 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.

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, 6159, 6164, 6201, 6211, 6212, 6213, 6214, 6229, 6231, 6234, 6242, 6311, 6315, 6401, 6404, 6420, 6421, 6427, 6501, 6601, 6621, 6672, 6682, 6694, 6695, 6696, 6702, 6871, 6901, 6905, 7001, 7463, 7491, 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.

**CHAPTER 1—NORMAL TAXES AND SURTAXES**

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AMENDMENTS

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.

CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in sections 408, 1501, 2031, 3402, 3406, 3510, 4977, 4980, 4990, 4994, 6012, 6013, 6033, 6039C, 6039E, 6039F, 6048, 6050E, 6096, 6103, 6161, 6166, 6166A, 6167, 6201, 6211, 6404, 6242, 6246, 6651, 6654, 6655, 6662, 6664, 6683, 6713, 7216, 7518, 7611, 7654, 7701, 7704, 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**

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. <sup>1</sup>
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.

<sup>1</sup> Part heading amended by Pub. L. 99-514 without corresponding amendment of analysis.