

1. [IRC](#)
2. [Subtitle A](#)
3. [Chapter 1](#)
4. [Subchapter A](#)
5. [Part II](#)
6. § 12

Sec. 12. Cross References Relating To Tax On Corporations

Editor's Note: Pub. L. 117-169, Sec. 10101, amended Sec. 12 with a delayed effective date as indicated below.

I.R.C. § 12(1) —

For tax on the unrelated business income of certain charitable and other corporations exempt from tax under this chapter, see section 511.

I.R.C. § 12(2) —

For accumulated earnings tax and personal holding company tax, see parts I and II of subchapter G (sec. 531 and following).

I.R.C. § 12(3) —

For doubling of tax on corporations of certain foreign countries, see section 891.

I.R.C. § 12(4) —

For alternative tax in case of capital gains, see section 1201(a).

Editor's Note: Sec. 12(5), below, added by Pub. L. 117-169, Sec. 10101(a)(4)(D), is effective for taxable years beginning after December 31, 2022.

I.R.C. § 12(5) —

For alternative minimum tax, see section 55.

(Aug. 16, 1954, ch. 736, 68A Stat. 11; Feb. 26, 1964, Pub. L. 88-272, title II, 234(b)(4), 78 Stat. 115; Dec. 30, 1969, Pub. L. 91-172, title III, 301(b)(3), 83 Stat. 585; Mar. 29, 1975, Pub. L. 94-12, title III, 303(c)(2), 89 Stat. 44; Nov. 6, 1978, Pub. L. 95-600, title III, 301(b)(1), 92 Stat. 2820; July 18, 1984, Pub. L. 98-369, div. A, title I, 474(r)(29)(E), 98 Stat. 844; Oct. 22, 1986, Pub. L. 99-514, title VII, 701(e)(4)(B), 100 Stat. 2343; Pub. L. 115-97, title I, Secs. 12001(b)(12), 13001(b)(2)(B), Dec. 22, 2017, 131 Stat. 2054; Pub. L. 117-169, title I, Sec. 10101(a)(4)(B)(iii)(D), Aug. 16, 2022, 136 Stat. 1818)

BACKGROUND NOTES

AMENDMENTS

2022 — Pub. L. 117-169, Sec. 10101(a)(4)(D), added par. (5).

2017 — Pub. L. 115-97, Sec. 13001(b)(2)(B), amended Sec. 12 by striking pars. (4) and (6), and by redesignating par. (5) as par. (4). Before being struck, pars. (4) and (6) read as follows:

“(4) For alternative tax in case of capital gains, see section 1201(a).”

“(6) For limitation on benefits of graduated rate schedule provided in section 11(b), see section 1551.”

Pub. L. 115-97, Sec. 12001(b)(12), amended Sec. 12 by striking par. (7). Before being struck, par. (7) read as follows:

“(7) For alternative minimum tax, see section 55.”

1986 — Par. (7). Pub. L. 99-514, Sec. 701(e)(4)(B), amended par. (7) generally, substituting “alternative minimum tax” and “55” for “minimum tax for tax preferences” and “56”, respectively.

1984 — Pars. (6) to (8). Pub. L. 98-369, Sec. 474(r)(29)(E), redesignated pars. (7) and (8) as (6) and (7), respectively. Former par. (6), which referred to section 1451 for withholding of tax on tax-free covenant bonds, was struck out.

1978 — Par. (7). Pub. L. 95-600, Sec. 301(b)(1), substituted “benefits of graduated rate schedule provided in section 11(b)” for “the \$25,000 exemption from surtax provided in section 11(c)”.

1975 — Par. (7). Pub. L. 94-12, Sec. 303(c), substituted “\$50,000” for “\$25,000” for a limited period. See Effective and Termination Dates of 1975 Amendment note set out below.

1969 — Par. (8). Pub. L. 91-172, Sec. 301(b)(3), added par. (8).

1964 — Par. (8). Pub. L. 88-272, Sec. 234(b)(4), struck out par. (8) which referred to section 1503 for additional tax for corporations filing consolidated returns.

EFFECTIVE DATE OF 2022 AMENDMENT

Amendment by Pub. L. 117-169, Sec. 10101(a)(4)(D) shall apply to taxable years beginning after December 31, 2022.

EFFECTIVE DATE OF 2017 AMENDMENTS

Amendments by Pub. L. 115-97, Secs. 12001(b)(12) and 13001(b)(2)(B), applicable to taxable years beginning after December 31, 2017.

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1986, with certain exceptions and qualifications, see section 701(f) of Pub. L. 99-514, set out as an Effective Date note under section 55 of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 not applicable with respect to obligations issued before Jan. 1, 1984, see section 475(b) of Pub. L. 98-369, set out as a note under section 33 of this title.

EFFECTIVE DATE OF 1978 AMENDMENT

Amendment by Pub. L. 95-600 applicable to taxable years beginning after Dec. 31, 1978, see section 301(c) of Pub. L. 95-600, set out as a note under section 11 of this title.

EFFECTIVE AND TERMINATION DATES OF 1975 AMENDMENT

Amendment by Pub. L. 94-12 applicable to taxable years ending after Dec. 31, 1974, but to cease to apply for taxable years ending after Dec. 31, 1975, see section 305(b)(1) of Pub. L. 94-12, set out as a note under section 11 of this title.

EFFECTIVE DATE OF 1969 AMENDMENT

Amendment by Pub. L. 91-172 applicable to taxable years ending after Dec. 31, 1969, see section 301(c) of Pub. L. 91-172, set out as a note under section 5 of this title.

EFFECTIVE DATE OF 1964 AMENDMENT

Amendment by Pub. L. 88-272 applicable to taxable years beginning after Dec. 31, 1963, see section 234(c) of Pub. L. 88-272, set out as a note under section 1503 of this title.

APPLICABILITY OF CERTAIN AMENDMENTS BY PUBLIC LAW 99-514 IN RELATION TO TREATY OBLIGATIONS OF UNITED STATES

For applicability of amendment by Pub. L. 99-514 notwithstanding any treaty obligation of the United States in effect on Oct. 22, 1986, see section 1012(aa)(2) of Pub. L. 100-647, set out as a note under section 861 of this title.

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