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Sec. 5. Cross References Relating To Tax On Individuals

I.R.C. § 5(a) Other Rates Of Tax On Individuals, Etc.

I.R.C. § 5(a)(1) —

For rates of tax on nonresident aliens, see section 871.

I.R.C. § 5(a)(2) —

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

I.R.C. § 5(a)(3) —

For rate of withholding in the case of nonresident aliens, see section 1441.

I.R.C. § 5(a)(4) —

For alternative minimum tax, see section 55.

I.R.C. § 5(b) Special Limitations On Tax

I.R.C. § 5(b)(1) —

For limitation on tax in case of income of members of Armed Forces, astronauts, and victims of certain terrorist attacks on death, see section 692.

I.R.C. § 5(b)(2) —

For computation of tax where taxpayer restores substantial amount held under claim of right, see section 1341.

(Aug. 16, 1954, ch. 736, 68A Stat. 10; Feb. 26, 1964, Pub. L. 88-272, title II, 232(f)(2), 78 Stat. 111; Dec. 30, 1969, Pub. L. 91-172, title III, 301(b)(2), title VIII, 803(d)(6), 83 Stat. 585, 684; Oct. 4, 1976, Pub. L. 94-455, title XIX, 1901(b)(22)(B), 1951(c)(3)(A), 90 Stat. 1798, 1841; Nov. 6, 1978, Pub. L. 95-600, title IV, 401(b)(2), 421(e)(1), 92 Stat. 2867, 2875; Apr. 1, 1980, Pub. L. 96-222, title I, 104(a)(4)(H)(vii), 94 Stat. 218; Sept. 3, 1982, Pub. L. 97-248, title II, 201(d)(4), formerly 201(c)(4), 96 Stat. 419, redesignated Jan. 12, 1983, Pub. L. 97-448, title III, 306(a)(1)(A)(i), 96 Stat. 2400; Oct. 22, 1986, Pub. L. 99-514, title I, 141(b)(2), title VII, 701(e)(4)(A), 100 Stat. 2117, 2343; Jan. 23, 2002, Pub. L. 107-134, title I, Sec. 101(b)(1), 115 Stat. 2427; Nov. 11, 2003, Pub. L. 108-121, title I, Sec. 110(a)(2)(A), 117 Stat. 1335.)

BACKGROUND NOTES

AMENDMENTS

2003--Subsec. (b)(1). Pub. L. 108-121, 110(a)(2)(A), amended par. (1) by inserting “, astronauts,” after “Forces”.

2002--Subsec. (b)(1). Pub. L. 107-134, 101(b)(1), amended par. (1) by inserting “and victims of certain terrorist attacks” before “on death”.

1986--Subsec. (a)(4). Pub. L. 99-514, 701(e)(4)(A), amended par. (4) generally, substituting “alternative minimum tax” for “minimum tax for taxpayers other than corporations”.

Subsec. (b)(2), (3). Pub. L. 99-514, 141(b)(2), struck out par. (2) which read: “For limitation on tax where an individual chooses the benefits of income averaging, see section 1301.” and redesignated former par. (3) as (2).

1983--Pub. L. 97-448, Sec. 306(a)(1)(A), redesignated the second subsec. (c) as subsec. (d).

1982--Subsec. (a)(4). Pub. L. 97-248, 201(d)(4), formerly 201(c)(4), substituted “section 55” for “sections 55 and 56”.

1980--Subsec. (a)(4). Pub. L. 96-222, Sec. 104(a)(4)(H)(vii), substituted “sections 55 and 56” for “section 55”.

1978--Subsec. (a)(3). Pub. L. 95-600, 401(b)(2), redesignated par. (4) as (3). Former par. (3), relating to the alternative tax in the case of capital gains, was struck out.

Subsec. (a)(4), (5). Pub. L. 95-600, 401(b)(2), 421(e)(1), redesignated par. (5) as (4) and substituted “taxpayers other than corporations, see section 55” for “preferences, see section 56”. Former par. (4) redesignated (3).

1976--Subsec. (b). Pub. L. 94-455, Sec. 1901(b)(21), 1951(c)(3), redesignated pars. (2), (3), and (4), as (1), (2), (3), respectively, and struck out former par. (1) which referred to section 632 for limitation on tax attributable to sales of oil or gas properties and par. (5) which referred to section 1347 for limitation on tax attributable to claims against the U.S. involving acquisition of property.

1969--Subsec. (a)(5). Pub. L. 91-172, 301(b)(2), added par. (5).

Subsec. (b). Pub. L. 91-172, 803(d)(6), substituted “tax” for “surtax” in pars. (1) and (5).

1964--Subsec. (b). Pub. L. 88-272, Sec. 232(f)(2), redesignated pars. (2), (3), (4), (7) and (8) as pars. (1) to (5), respectively, substituted “where an individual chooses the benefits of income averaging” for “with respect to compensation for longterm services” in par. (3), and struck out former pars. (1), (5) and (6) which referred to tax attributable to receipt of lump sum under annuity, endowment, or life insurance contract, to income from artistic work or inventions, and to back pay, respectively.

EFFECTIVE DATE OF 2003 AMENDMENT

Amendment by section 110(a)(2)(A) of Pub. L. 108-121 applicable with respect to any astronaut whose death occurs after December 31, 2002.

EFFECTIVE DATE OF 2002 AMENDMENT

Amendment by section 101(b)(1) of Pub. L. 107-134 applicable to taxable years ending before, on or after September 11, 2001.

Section 101(d)(2) of Pub. L. 107-134 provides:

“(2) Waiver of Limitations.-If refund or credit of any overpayment of tax resulting from the amendments made by this section is prevented at any time before the close of the 1-year period beginning on the date of the enactment of this Act [enacted: Jan. 23, 2002] by the operation of any law or rule of law (including res judicata), such refund or credit may nevertheless be made or allowed if claim therefor is filed before the close of such period.”

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by section 141(b)(2) of Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1986, see section 151(a) of Pub. L. 99-514, set out as a note under section 1 of this title.

Amendment by section 701(e)(4)(A) of 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 1982 AMENDMENT

Section 201(e)(1) of Pub. L. 97-248 provided that: “The amendments made by this section [amending sections 5, 46, 53, 55, 56, 57, 58, 173, 174, 511, 616, 617, 897, 901, 936, 1016, 6015, 6362, 6654, and 7701 of this title] shall apply to taxable years beginning after December 31, 1982.”

EFFECTIVE DATE OF 1980 AMENDMENT

Amendment by Pub. L. 96-222 effective, except as otherwise provided, as if it had been included in the provisions of the Revenue Act of 1978, Pub. L. 95-600, to which such amendment relates, see section 201 of Pub. L. 96-222, set out as a note under section 32 of this title.

EFFECTIVE DATE OF 1978 AMENDMENT

Amendment by section 401(b)(2) of Pub. L. 95-600 applicable to taxable years beginning after Dec. 31, 1978, see section 401(c) of Pub. L. 95-600, set out as a note under section 1201 of this title.

Section 421(g) of Pub. L. 95-600 provided that: “The amendments made by this section [enacting section 55 of this title and amending sections 5, 57, 58, 443, 511, 666, 871, 877, 904, 6015, 6362, and 6654 of this title] shall apply to taxable years beginning after December 31, 1978, except that the amendment made by paragraph (1) of subsection (b) [amending section 57 of this title] shall apply to sales and exchanges made after July 26, 1978, in taxable years ending after such date.”

EFFECTIVE DATE OF 1976 AMENDMENTS

Section 301(c) of Pub. L. 91-172, as amended by Pub. L. 99-514, 2, Oct. 22, 1986, 100 Stat. 2095, provided that: “The amendments made by this section [enacting sections 56 to 58 of this title and amending sections 5, 12, 46, 51, 443, 453, 511, 901, 1373, 1375, 6015, and 6654 of this title] shall apply to taxable years ending after December 31, 1969. In the case of a taxable year beginning in 1969 and ending in 1970, the tax imposed by section 56 of the Internal Revenue Code of 1986 [formerly *I.R.C. 1954*] (as added by subsection

(a)) shall be an amount equal to the tax imposed by such section (determined without regard to this sentence) multiplied by a fraction--

“(1) the numerator of which is the number of days in the taxable year occurring after December 31, 1969, and

“(2) the denominator of which is the number of days in the entire taxable year.”

Amendment by section 803(d)(6) of Pub. L. 91-172 applicable to taxable years beginning after Dec. 31, 1970, see section 803(f) of Pub. L. 91-172, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1964 AMENDMENT

Section 232(g) of Pub. L. 88-272, as amended by Pub. L. 99-514, 2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(1) General rule.--Except as provided in paragraph (2), the amendments made by this section [enacting sections 1301 to 1305, amending sections 4, 5, 72, 144, 402, 403, 6511, and omitting former sections 1301 to 1307 of this title] shall apply with respect to taxable years beginning after December 31, 1963.

“(2) Income from an employment.--If, in a taxable year beginning after December 31, 1963, an individual or partnership receives or accrues compensation from an employment (as defined by section 1301(b) of the Internal Revenue Code of 1986 [formerly *I.R.C. 1954*] as in effect immediately before the enactment of this Act [Feb. 26, 1964] and the employment began before February 6, 1963, the tax attributable to such compensation may, at the election of the taxpayer, be computed under the provisions of sections 1301 and 1307 of such Code as in effect immediately before the enactment of this Act. If a taxpayer so elects (at such time and in such manner as the Secretary of the Treasury or his delegate by regulations prescribes), he may not choose for such taxable year the benefits provided by part I of subchapter Q of chapter 1 of such Code (relating to income averaging) as amended by this Act and (if he elects to have subsection (e) of such section 1307 apply) section 170(b)(5) of such Code as amended by this Act shall not apply to charitable contributions paid in such taxable year.”

APPLICABILITY OF CERTAIN AMENDMENTS BY PUB. L. 99-514 IN RELATION TO TREATY OBLIGATIONS OF UNITED STATES

For applicability of amendment by section 701(e)(4)(A) of 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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