TITLE 26 - INTERNAL REVENUE CODE
Subtitle A - Income Taxes
CHAPTER 1 - NORMAL TAXES AND SURTAXES
Subchapter A - Determination of Tax Liability
PART I - TAX ON INDIVIDUALS

§ 5. Cross references relating to tax on individuals

(a) Other rates of tax on individuals, etc.
(1) For rates of tax on nonresident aliens, see section 871.
(2) For doubling of tax on citizens of certain foreign countries, see section 891.
(3) For rate of withholding in the case of nonresident aliens, see section 1441.
(4) For alternative minimum tax, see section 55.

(b) Special limitations on tax
(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.
(2) For computation of tax where taxpayer restores substantial amount held under claim of right, see section 1341.


Amendments

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).
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 55”. Former par. (4) redesignated (3).
1976—Subsec. (b). Pub. L. 94–455 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.
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 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

Effective Date of 2002 Amendment
Amendment by Pub. L. 107–134 applicable to taxable years ending before, on, or after Sept. 11, 2001, with provisions relating to waiver of limitations, see section 101(d) of Pub. L. 107–134, set out as a note under section 692 of this title.

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 this section and sections 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 this section and sections 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 1969 Amendment
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 [amending sections 56 to 58 of this title and amending this section and sections 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 this section and sections 4, 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**