

Pub. L. 95-600, title V, §504(b)(1)(B), Nov. 6, 1978, 92 Stat. 2881, inserted "and refund" after "carryback" in item 6411.

1976—Pub. L. 94-455, title XIX, §1906(b)(7), Oct. 4, 1976, 90 Stat. 1834, struck out item 6417 "Coconut and palm oil".

1975—Pub. L. 94-12, title I, §101(c), Mar. 29, 1975, 89 Stat. 28, added item 6428.

1970—Pub. L. 91-258, title II, §§206(d)(4), 207(d)(12), May 21, 1970, 84 Stat. 246, 249, added items 6426 and 6427.

1968—Pub. L. 90-364, title I, §103(e)(9), June 28, 1968, 82 Stat. 264, added item 6425.

1958—Pub. L. 85-323, §2, Feb. 11, 1958, 72 Stat. 10, added item 6423.

1956—Act June 29, 1956, ch. 462, title II, §208(e)(4), 70 Stat. 397, added item 6421 and renumbered former item 6421 as 6422.

Act Apr. 2, 1956, ch. 160, §4(c), 70 Stat. 91, added item 6420 and renumbered former item 6420 as 6421.

#### **§ 6411. Tentative carryback and refund adjustments**

##### **(a) Application for adjustment**

A taxpayer may file an application for a tentative carryback adjustment of the tax for the prior taxable year affected by a net operating loss carryback provided in section 172(b), by a business credit carryback provided in section 39, or by a capital loss carryback provided in subsection (a)(1) or (c) of section 1212, from any taxable year. The application shall be verified in the manner prescribed by section 6065 in the case of a return of such taxpayer and shall be filed, on or after the date of filing for the return for the taxable year of the net operating loss, net capital loss, or unused business credit from which the carryback results and within a period of 12 months after such taxable year or, with respect to any portion of a business credit carryback attributable to a net operating loss carryback or a net capital loss carryback from a subsequent taxable year, in the manner and form required by regulations prescribed by the Secretary. The applications shall set forth in such detail and with such supporting data and explanation as such regulations shall require—

(1) The amount of the net operating loss, net capital loss, or unused business credit;

(2) The amount of the tax previously determined for the prior taxable year affected by such carryback, the tax previously determined being ascertained in accordance with the method prescribed in section 1314(a);

(3) The amount of decrease in such tax, attributable to such carryback, such decrease being determined by applying the carryback in the manner provided by law to the items on the basis of which such tax was determined;

(4) The unpaid amount of such tax, not including any amount required to be shown under paragraph (5);

(5) The amount, with respect to the tax for the taxable year immediately preceding the taxable year from which the carryback is made, as to which an extension of time for payment under section 6164 is in effect; and

(6) Such other information for purposes of carrying out the provisions of this section as may be required by such regulations.

Except for purposes of applying section 6611(f)(4)(B), an application under this subsection shall not constitute a claim for credit or refund.

##### **(b) Allowance of adjustments**

Within a period of 90 days from the date on which an application for a tentative carryback adjustment is filed under subsection (a), or from the last day of the month in which falls the last date prescribed by law (including any extension of time granted the taxpayer) for filing the return for the taxable year of the net operating loss, net capital loss, or unused business credit from which such carryback results, whichever is the later, the Secretary shall make, to the extent he deems practicable in such period, a limited examination of the application, to discover omissions and errors of computation therein, and shall determine the amount of the decrease in the tax attributable to such carryback upon the basis of the application and the examination, except that the Secretary may disallow, without further action, any application which he finds contains errors of computation which he deems cannot be corrected by him within such 90-day period or material omissions. Such decrease shall be applied against any unpaid amount of the tax decreased (including any amount of such tax as to which an extension of time under section 6164 is in effect) and any remainder shall be credited against any unsatisfied amount of any tax for the taxable year immediately preceding the taxable year of the net operating loss, net capital loss, or unused business credit the time for payment of which tax is extended under section 6164. Any remainder shall, within such 90-day period, be either credited against any tax or installment thereof then due from the taxpayer, or refunded to the taxpayer.

##### **(c) Consolidated returns**

If the corporation seeking a tentative carryback adjustment under this section, made or was required to make a consolidated return, either for the taxable year within which the net operating loss, net capital loss, or unused business credit arises, or for the preceding taxable year affected by such loss or credit, the provisions of this section shall apply only to such extent and subject to such conditions, limitations, and exceptions as the Secretary may by regulations prescribe.

##### **(d) Tentative refund of tax under claim of right adjustment**

###### **(1) Application**

A taxpayer may file an application for a tentative refund of any amount treated as an overpayment of tax for the taxable year under section 1341(b)(1). Such application shall be in such manner and form as the Secretary may prescribe by regulation and shall—

(A) be verified in the same manner as an application under subsection (a),

(B) be filed during the period beginning on the date of filing the return for such taxable year and ending on the date 12 months from the last day of such taxable year, and

(C) set forth in such detail and with such supporting data such regulations prescribe—

(i) the amount of the tax for such taxable year computed without regard to the deduction described in section 1341(a)(2),

(ii) the amount of the tax for all prior taxable years for which the decrease in tax

provided in section 1341(a)(5)(B) was computed,

(iii) the amount determined under section 1341(a)(5)(B),

(iv) the amount of the overpayment determined under section 1341(b)(1); and

(v) such other information as the Secretary may require.

### (2) Allowance of adjustments

Within a period of 90 days from the date on which an application is filed under paragraph (1) or from the date of the overpayment (determined under section 1341(b)(1)), whichever is later, the Secretary shall—

(A) review the application,

(B) determine the amount of the overpayment, and

(C) apply, credit, or refund such overpayment,

in a manner similar to the manner provided in subsection (b).

### (3) Consolidated returns

The provisions of subsection (c) shall apply to an adjustment under this subsection to the same extent and manner as the Secretary may by regulations provide.

(Aug. 16, 1954, ch. 736, 68A Stat. 794; Pub. L. 89-721, §2(a)-(e), Nov. 2, 1966, 80 Stat. 1150; Pub. L. 90-225, §2(b), Dec. 27, 1967, 81 Stat. 731; Pub. L. 91-172, title V, §512(d), Dec. 30, 1969, 83 Stat. 639; Pub. L. 92-178, title VI, §601(e)(1), Dec. 10, 1971, 85 Stat. 560; Pub. L. 94-455, title XIX, §1906(b)(13)(A), title XXI, §2107(g)(1), Oct. 4, 1976, 90 Stat. 1834, 1904; Pub. L. 95-30, title II, §202(d)(5)(A), May 23, 1977, 91 Stat. 150; Pub. L. 95-600, title V, §504(a), (b)(1)(A), Nov. 6, 1978, 92 Stat. 2880, 2881; Pub. L. 96-222, title I, §§103(a)(6)(G)(xiii), 105(a)(2), Apr. 1, 1980, 94 Stat. 211, 218; Pub. L. 97-34, title II, §221(b)(2)(B), title III, §331(d)(2)(B), Aug. 13, 1981, 95 Stat. 247, 295; Pub. L. 98-369, div. A, title IV, §474(r)(37), title VII, §714(n)(2)(B), July 18, 1984, 98 Stat. 846, 964; Pub. L. 99-514, title II, §231(d)(3)(H), title XVIII, §1847(b)(10), Oct. 22, 1986, 100 Stat. 2180, 2857; Pub. L. 100-647, title I, §1002(h)(2), Nov. 10, 1988, 102 Stat. 3370; Pub. L. 106-554, §1(a)(7) [title III, §318(d)(1)], Dec. 21, 2000, 114 Stat. 2763, 2763A-645; Pub. L. 109-135, title IV, §409(a)(1), Dec. 21, 2005, 119 Stat. 2635.)

#### AMENDMENTS

2005—Subsec. (a). Pub. L. 109-135 substituted “6611(f)(4)(B)” for “6611(f)(3)(B)” in concluding provisions.

2000—Subsec. (a). Pub. L. 106-554 substituted “subsection (a)(1) or (c) of section 1212” for “section 1212(a)(1)” in introductory provisions.

1988—Subsec. (c). Pub. L. 100-647 struck out “unused research credit,” after “net capital loss.”

1986—Subsec. (a). Pub. L. 99-514, §231(d)(3)(H), in introductory provisions, struck out “by a research credit carryback provided in section 30(g)(2)” after “carryback provided in section 39,” “unused research credit,” after “net capital loss,” “a research credit carryback or” after “with respect to any portion of”, and “(or, with respect to any portion of a business credit carryback attributable to a research credit carryback from a subsequent taxable year within a period of 12 months from the end of such subsequent taxable year)” after “such subsequent taxable year”, and in par. (1), struck out “unused research credit,” after “net capital loss.”

Pub. L. 99-514, §1847(b)(10), substituted “unused research credit, or unused business credit” for “or unused business credit”.

Subsec. (b). Pub. L. 99-514, §231(d)(3)(H)(iv), struck out “unused research credit,” after “net capital loss,” in two places.

1984—Subsec. (a). Pub. L. 98-369, §474(r)(37)(A), amended provisions preceding par. (1) generally. Prior to amendment, such provisions read as follows: “A taxpayer may file an application for a tentative carryback adjustment of the tax for the prior taxable year affected by a net operating loss carryback provided in section 172(b), by an investment credit carryback provided in section 46(b), by a work incentive program carryback provided in section 50A(b), by a new employee credit carryback provided in section 53(b), by a research credit carryback provided in section 44F(g)(2) by an employee stock ownership credit carryback provided by section 44G(b)(2), or by a capital loss carryback provided in section 1212(a)(1), from any taxable year. The application shall be verified in the manner prescribed by section 6065 in the case of a return of such taxpayer, and shall be filed, on or after the date of filing of the return for the taxable year of the net operating loss, net capital loss, unused investment credit, unused work incentive program credit, unused new employee credit, unused research credit, or unused employee stock ownership credit, from which the carryback results and within a period of 12 months from the end of such taxable year (or, with respect to any portion of an investment credit carryback, a work incentive program carryback, a new employee credit carryback, a research credit carryback, or employee stock ownership credit carryback from a taxable year attributable to a net operating loss carryback or a capital loss carryback (or, in the case of a work incentive program carryback, to an investment credit carryback, or, in the case of a new employee credit carryback, to an investment credit carryback or a work incentive program carryback, or, in the case of a research credit carryback, to an investment credit carryback, a work incentive program carryback, or a new employee credit carryback, or, in the case of an employee stock ownership credit carryback, to an investment credit carryback, a new employee credit carryback or a research and experimental credit carryback) from a subsequent taxable year, within a period of 12 months from the end of such subsequent taxable year), in the manner and form required by regulations prescribed by the Secretary. The application shall set forth in such detail and with such supporting data and explanation as such regulations shall require—”.

Pub. L. 98-369, §714(n)(2)(B), in provisions following par. (6), substituted “Except for purposes of applying section 6611(f)(3)(B), an application” for “An application”.

Subsec. (a)(1). Pub. L. 98-369, §474(r)(37)(A), substituted “unused research credit, or unused business credit” for “unused investment credit, unused work incentive program credit, unused new employee credit, unused research credit, or unused employee stock ownership credit”.

Subsecs. (b), (c). Pub. L. 98-369, §474(r)(37)(B), substituted “unused research credit, or unused business credit” for “unused investment credit, unused work incentive program credit, unused new employee credit, unused research credit, or unused employee stock ownership credit” wherever appearing.

1981—Subsec. (a). Pub. L. 97-34, §331(d)(2)(B), inserted in introductory provisions “by an employee stock ownership credit carryback provided by section 44G(b)(2)” after “section 44F(g)(2),” and substituted “unused research credit, or unused employee stock ownership credit” for “or unused research credit”, “a research credit carryback, or employee stock ownership credit carryback” for “or a research credit carryback”, and “new employee credit carryback, or, in the case of an employee stock ownership credit carryback, to an investment credit carryback, a new employee credit carryback or a research and experimental credit carry-

back)” for “new employee credit carryback)” and in par. (1) substituted “unused research credit, or unused employee stock ownership credit” for “or unused research credit”.

Pub. L. 97-34, §221(b)(2)(B), inserted in introductory provision “by a research credit carryback provided in section 44F(g)(2),” after “section 53(b),” and substituted “unused new employee credit, or unused research credit” for “or unused new employee credit”, “a new employee credit carryback, or a research credit carryback” for “or a new employee credit carryback”, and “work incentive program carryback, or, in the case of a research credit carryback, to an investment credit carryback, a work incentive program carryback, or new employee credit carryback)” for “work incentive program carryback)” and in par. (1) substituted “unused new employee credit, or unused research credit” for “or unused new employee credit”.

Subsec. (b). Pub. L. 97-34, §331(d)(2)(B)(i), substituted “unused research credit, or unused employee stock ownership credit” for “or unused research credit”.

Pub. L. 97-34, §221(b)(2)(B)(i), substituted “unused new employee credit, or unused research credit” for “or unused new employee credit”.

Subsec. (c). Pub. L. 97-34, §331(d)(2)(B)(i), substituted “unused research credit, or unused employee stock ownership credit” for “or unused research credit”.

Pub. L. 97-34, §221(b)(2)(B)(i), substituted “unused new employee credit, or unused research credit” for “or unused new employee credit”.

1980—Subsec. (a). Pub. L. 96-222, §103(a)(6)(G)(xiii), substituted “section 53(b)” for “section 53(c)”.

Subsec. (d)(2). Pub. L. 96-222, §105(a)(2), substituted “the date of the overpayment (determined under section 1341(b)(1))” for “the last day of the month in which falls the last date prescribed by law (including any extension of time granted the taxpayer) for filing the return for taxable year in which the overpayment occurs”.

1978—Pub. L. 95-600, §504(b)(1)(A), inserted “and refund” after “carryback” in section catchline.

Subsec. (d). Pub. L. 95-600, §504(a), added subsec. (d).  
1977—Subsec. (a). Pub. L. 95-30, §202(d)(5)(A)(i) to (iv), inserted references to unused new employee credits and to new employee credit carrybacks in provisions preceding par. (1) and in par. (1).

Subsecs. (b), (c). Pub. L. 95-30, §202(d)(5)(A)(i), inserted references to unused new employee credits.

1976—Subsec. (a). Pub. L. 94-455, §§1906(b)(13)(A), 2107(g)(1), struck out “or his delegate” after “Secretary” and inserted “(or, in the case of a work incentive program carryback, to an investment credit carryback)” after “capital loss carryback” in second sentence.

Subsecs. (b), (c). Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary” wherever appearing.

1971—Pub. L. 92-178, §601(e)(1)(A), substituted “unused investment credit, or unused work incentive program credit” for “or unused investment credit” wherever appearing in subsecs. (a), (a)(1), (b), and (c).

Subsec. (a). Pub. L. 92-178, §601(e)(1)(B) and (C), inserted “by a work incentive program carryback provided in section 50A(b),” after “section 46(b),” in first sentence, and “or a work incentive program carryback” after “investment credit carryback” in second sentence, respectively.

1969—Subsec. (a). Pub. L. 91-172, §512(d)(1), (2), provided quick refund procedure, presently available in case of net operating loss carrybacks, to be made available in the case of the 3-year capital loss carryback, and substituted “net operating loss, net capital loss, or unused investment credit” for “net operating loss or unused investment credit” in par. (1).

Subsec. (b). Pub. L. 91-172, §512(d)(2), substituted “net operating loss, net capital loss, or unused investment credit” for “net operating loss or unused investment credit” wherever such term appears.

Subsec. (c). Pub. L. 91-172, §512(d)(2), substituted “net operating loss, net capital loss, or unused investment

credit” for “net operating loss or unused investment credit”.

1967—Subsec. (a). Pub. L. 90-225 inserted “(or, with respect to any portion of an investment credit carryback from a taxable year attributable to a net operating loss carryback from a subsequent taxable year, within a period of 12 months from the end of such subsequent taxable year)” after “within a period of 12 months from the end of such taxable year”.

1966—Subsec. (a). Pub. L. 89-721, §2(a)-(c), provided in introductory text for a tentative carryback adjustment based on an investment credit carryback as provided for in section 46(b) of this title and inserted “or unused investment credit” after “the taxable year of the net operating loss”, inserted in par. (1) “or unused investment” after “net operating loss”, and struck out in par. (5) “of such loss” and inserted in lieu thereof “from which the carryback is made”.

Subsec. (b). Pub. L. 89-721, §2(d), inserted “or unused investment credit” after “net operating loss” in two places.

Subsec. (c). Pub. L. 89-721, §2(d), (e), inserted “or unused investment credit” after “net operating loss” and “or credit” after “such loss”.

#### EFFECTIVE DATE OF 2005 AMENDMENT

Amendment by Pub. L. 109-135 effective as if included in the provisions of the Taxpayer Relief Act of 1997, Pub. L. 105-34, to which such amendment relates, see section 409(d) of Pub. L. 109-135, set out as a note under section 961 of this title.

#### EFFECTIVE DATE OF 2000 AMENDMENT

Pub. L. 106-554, §1(a)(7) [title III, §318(d)(2)], Dec. 21, 2000, 114 Stat. 2763, 2763A-645, provided that: “The amendment made by paragraph (1) [amending this section] shall take effect as if included in the amendments made by section 504 of the Economic Recovery Tax Act of 1981 [Pub. L. 97-34, amending section 1212 of this title].”

#### EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-647 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99-514, to which such amendment relates, see section 1019(a) of Pub. L. 100-647, set out as a note under section 1 of this title.

#### EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by section 231(d)(3)(H) of Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1985, see section 231(g) of Pub. L. 99-514, set out as a note under section 41 of this title.

Amendment by section 1847(b)(10) of Pub. L. 99-514 effective, except as otherwise provided, as if included in the provisions of the Tax Reform Act of 1984, Pub. L. 98-369, div. A, to which such amendment relates, see section 1881 of Pub. L. 99-514, set out as a note under section 48 of this title.

#### EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by section 474(r)(37) of Pub. L. 98-369 applicable to taxable years beginning after Dec. 31, 1983, and to carrybacks from such years, see section 475(a) of Pub. L. 98-369, set out as a note under section 21 of this title.

Amendment by section 714(n)(2)(B) of Pub. L. 98-369 effective as if included in the provision of the Tax Equity and Fiscal Responsibility Act of 1982, Pub. L. 97-248, to which such amendment relates, see section 715 of Pub. L. 98-369, set out as a note under section 31 of this title.

Notwithstanding section 715 of Pub. L. 98-369, amendment by section 714(n)(2)(B) of Pub. L. 98-369 applicable only to applications filed after July 18, 1984, see section 1875(d)(3) of Pub. L. 99-514, set out as a note under section 6611 of this title.

#### EFFECTIVE DATE OF 1981 AMENDMENT

Amendment by section 221(b)(2)(B) of Pub. L. 97-34 applicable to amounts paid or incurred after June 30, 1981,

see section 221(d) of Pub. L. 97-34, as amended, set out as an Effective Date note under section 41 of this title.

Amendment by section 331(d)(2)(B) of Pub. L. 97-34 applicable to taxable years beginning after Dec. 31, 1981, see section 339 of Pub. L. 97-34, set out as a note under section 401 of this title.

#### 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

Section 504(c) of Pub. L. 95-600 provided that: "The amendments made by this section [amending this section and sections 6213 and 6501 of this title] shall apply to tentative refund claims filed on and after the date of the enactment of this Act [Nov. 6, 1978]."

#### EFFECTIVE DATE OF 1977 AMENDMENT

Amendment by Pub. L. 95-30 applicable to taxable years beginning after Dec. 31, 1976, and to credit carrybacks from such years, see section 202(e) of Pub. L. 95-30, set out as an Effective Date note under section 51 of this title.

#### EFFECTIVE DATE OF 1971 AMENDMENT

Amendment by Pub. L. 92-178 applicable to taxable years beginning after Dec. 31, 1971, see section 601(f) of Pub. L. 92-178, set out as a note under section 381 of this title.

#### EFFECTIVE DATE OF 1969 AMENDMENT

Amendment by Pub. L. 91-172 applicable with respect to net capital losses sustained in taxable years beginning after Dec. 31, 1969, see section 512(g) of Pub. L. 91-172, set out as a note under section 1212 of this title.

#### EFFECTIVE DATE OF 1967 AMENDMENT

Amendment by Pub. L. 90-225 applicable with respect to investment credit carrybacks attributable to net operating loss carrybacks from taxable years ending after July 31, 1967, see section 2(g) of Pub. L. 90-225, set out as a note under section 46 of this title.

#### EFFECTIVE DATE OF 1966 AMENDMENT

Section 2(g) of Pub. L. 89-721, as amended by Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095, provided that: "The amendments made by this section [amending this section and section 6501 of this title] shall apply with respect to taxable years ending after December 31, 1961, but only in the case of applications filed after the date of the enactment of this Act [Nov. 2, 1966]. The period of 12 months referred to in the second sentence of section 6411(a) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] (as amended by this section) for filing an application for a tentative carryback adjustment of tax attributable to the carryback of any unused investment credit shall not expire before the close of December 31, 1966."

#### PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§ 1101-1147 and 1171-1177] or title XVIII [§§ 1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

### § 6412. Floor stocks refunds

#### (a) In general

##### (1) Tires and taxable fuel

Where before April 1, 2012, any article subject to the tax imposed by section 4071 or 4081

has been sold by the manufacturer, producer, or importer and on such date is held by a dealer and has not been used and is intended for sale, there shall be credited or refunded (without interest) to the manufacturer, producer, or importer an amount equal to the difference between the tax paid by such manufacturer, producer, or importer on his sale of the article and the amount of tax made applicable to such article on and after April 1, 2012, if claim for such credit or refund is filed with the Secretary on or before September 30, 2012, based upon a request submitted to the manufacturer, producer, or importer before July 1, 2012, by the dealer who held the article in respect of which the credit or refund is claimed, and, on or before September 30, 2012, reimbursement has been made to such dealer by such manufacturer, producer, or importer for the tax reduction on such article or written consent has been obtained from such dealer to allowance of such credit or refund. No credit or refund shall be allowable under this paragraph with respect to taxable fuel in retail stocks held at the place where intended to be sold at retail, nor with respect to taxable fuel held for sale by a producer or importer of taxable fuel.

#### (2) Definitions

For purposes of this section—

(A) The term "dealer" includes a wholesaler, jobber, distributor, or retailer.

(B) An article shall be considered as "held by a dealer" if title thereto has passed to such dealer (whether or not delivery to him has been made), and if for purposes of consumption title to such article or possession thereof has not at any time been transferred to any person other than a dealer.

#### (b) Limitation on eligibility for credit or refund

No manufacturer, producer, or importer shall be entitled to credit or refund under subsection (a) unless he has in his possession such evidence of the inventories with respect to which the credit or refund is claimed as may be required by regulations prescribed under this section.

#### (c) Other laws applicable

All provisions of law, including penalties, applicable in respect of the taxes imposed by sections 4071 and 4081 shall, insofar as applicable and not inconsistent with subsections (a) and (b) of this section, apply in respect of the credits and refunds provided for in subsection (a) to the same extent as if such credits or refunds constituted overpayments of such taxes.

(Aug. 16, 1954, ch. 736, 68A Stat. 795; Mar. 30, 1955, ch. 18, § 3(b)(4), 69 Stat. 15; Mar. 29, 1956, ch. 115, § 3(b)(4), 70 Stat. 67; May 29, 1956, ch. 342, § 19, 70 Stat. 221; June 29, 1956, ch. 462, title II, § 208(a), 70 Stat. 392; Pub. L. 85-12, § 3(b)(4), Mar. 29, 1957, 71 Stat. 10; Pub. L. 85-475, § 3(b)(4), June 30, 1958, 72 Stat. 260; Pub. L. 85-859, title I, § 162(a), Sept. 2, 1958, 72 Stat. 1306; Pub. L. 86-75, § 3(b)(3), June 30, 1959, 73 Stat. 158; Pub. L. 86-342, title II, § 201(c)(4), Sept. 21, 1959, 73 Stat. 614; Pub. L. 86-564, title II, § 202(b)(3), June 30, 1960, 74 Stat. 291; Pub. L. 86-592, § 2, July 6, 1960, 74 Stat. 330; Pub. L. 87-15, § 2(b), Mar. 31, 1961, 75 Stat. 40; Pub. L. 87-61, title II, § 206 (c), (d), June 29, 1961, 75 Stat. 127; Pub. L. 87-72, § 3(b)(3), June 30, 1961,