

EFFECTIVE DATE OF 1978 AMENDMENT; ELECTION OF PRIOR LAW

Amendment by Pub. L. 95-615 applicable to taxable years beginning after Dec. 31, 1977, with provision for election of prior law, see section 209 of Pub. L. 95-615, set out as a note under section 911 of this title.

EFFECTIVE AND TERMINATION DATES OF 1976 AMENDMENT

Pub. L. 94-455, title IV, §401(e), Oct. 4, 1976, 90 Stat. 1558, as amended by Pub. L. 95-30, title I, §103(c), May 23, 1977, 91 Stat. 139; Pub. L. 95-600, title I, §103(b), Nov. 6, 1978, 92 Stat. 2771, provided that: "The amendments made by subsection (a) [amending sections 43 [now 32] and 6096 of this title] shall apply to taxable years ending after December 31, 1975, and shall cease to apply to taxable years ending after December 31, 1978. The amendments made by subsection (c) [amending this section] shall apply to taxable years ending after December 31, 1975. The amendments made by subsection (b) [amending sections 141 and 6012 of this title] shall apply to taxable years ending after December 31, 1975. The amendments made by subsection (d) [amending section 3402 of this title] shall apply to wages paid after September 14, 1976."

EFFECTIVE AND TERMINATION DATES OF 1975 AMENDMENT

Pub. L. 94-164, §2(g), Dec. 23, 1975, 89 Stat. 972, as amended by Pub. L. 94-455, §402(b), provided that: "The amendments made by this section [amending sections 43 [now 32], 141, 3402, and 6012 of this title and provisions set out as notes under sections 42 and 43 [now 32] of this title] (other than by subsection (d) [enacting provisions set out as a note under this section]) apply to taxable years ending after December 31, 1975, and before January 1, 1978. Subsection (d) applies to taxable years ending after December 31, 1975."

Pub. L. 94-12, title II, §209(b), Mar. 29, 1975, 89 Stat. 35, as amended by Pub. L. 94-164, §2(f), Dec. 23, 1975, 89 Stat. 972; Pub. L. 94-455, title IV, §401(c)(1)(A), Oct. 4, 1976, 90 Stat. 1557; Pub. L. 95-30, title I, §103(b), May 23, 1977, 91 Stat. 139; Pub. L. 95-600, title I, §103(a), Nov. 6, 1978, 92 Stat. 2771, provided that: "The amendments made by section 204 [enacting this section and amending sections 6201 and 6401 of this title] shall apply to taxable years beginning after December 31, 1974."

STUDY ON EARNED INCOME TAX CREDIT CERTIFICATION PROGRAM

Pub. L. 108-199, div. F, title II, §206, Jan. 23, 2004, 118 Stat. 319, provided that:

"(a) STUDY.—The Internal Revenue Service shall conduct a study, as a part of any program that requires certification (including pre-certification) in order to claim the earned income tax credit under section 32 of the Internal Revenue Code of 1986, on the following matters:

"(1) The costs (in time and money) incurred by the participants in the program.

"(2) The administrative costs incurred by the Internal Revenue Service in operating the program.

"(3) The percentage of individuals included in the program who were not certified for the credit, including the percentage of individuals who were not certified due to—

"(A) ineligibility for the credit; and

"(B) failure to complete the requirements for certification.

"(4) The percentage of individuals to whom paragraph (3)(B) applies who were—

"(A) otherwise eligible for the credit; and

"(B) otherwise ineligible for the credit.

"(5) The percentage of individuals to whom paragraph (3)(B) applies who—

"(A) did not respond to the request for certification; and

"(B) responded to such request but otherwise failed to complete the requirements for certification.

"(6) The reasons—

"(A) for which individuals described in paragraph (5)(A) did not respond to requests for certification; and

"(B) for which individuals described in paragraph (5)(B) had difficulty in completing the requirements for certification.

"(7) The characteristics of those individuals who were denied the credit due to—

"(A) failure to complete the requirements for certification; and

"(B) ineligibility for the credit.

"(8) The impact of the program on non-English speaking participants.

"(9) The impact of the program on homeless and other highly transient individuals.

"(b) REPORT.—

"(1) PRELIMINARY REPORT.—Not later than July 30, 2004, the Commissioner of the Internal Revenue Service shall submit to Congress a preliminary report on the study conducted under subsection (a).

"(2) FINAL REPORT.—Not later than June 30, 2005, the Commissioner of the Internal Revenue Service shall submit to Congress a final report detailing the findings of the study conducted under subsection (a)."

PROGRAM TO INCREASE PUBLIC AWARENESS

Secretary of the Treasury, or Secretary's delegate, to establish taxpayer awareness program to inform tax-paying public of availability of earned income credit and child health insurance under this section, see section 11114 of Pub. L. 101-508, set out as a note under section 21 of this title.

EMPLOYEE NOTIFICATION

Pub. L. 99-514, title I, §111(e), Oct. 22, 1986, 100 Stat. 2108, provided that: "The Secretary of the Treasury is directed to require, under regulations, employers to notify any employee who has not had any tax withheld from wages (other than an employee whose wages are exempt from withholding pursuant to section 3402(n) of the Internal Revenue Code of 1986) that such employee may be eligible for a refund because of the earned income credit."

DISREGARD OF REFUND FOR DETERMINATION OF ELIGIBILITY FOR FEDERAL BENEFITS OR ASSISTANCE

Pub. L. 94-164, §2(d), Dec. 23, 1975, 89 Stat. 972, as amended by Pub. L. 94-455, title IV, §402(a), Oct. 4, 1976, 90 Stat. 1558; Pub. L. 95-600, title I, §105(f), Nov. 6, 1978, 92 Stat. 2776; Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: "Any refund of Federal income taxes made to any individual by reason of section 43 [now 32] of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] (relating to earned income credit), and any payment made by an employer under [former] section 3507 of such Code (relating to advance payment of earned income credit) shall not be taken into account in any year ending before 1980 as income or receipts for purposes of determining the eligibility, for the month in which such refund is made or any month thereafter of such individual or any other individual for benefits or assistance, or the amount or extent of benefits or assistance, under any Federal program or under any State or local program financed in whole or in part with Federal funds, but only if such individual (or the family unit of which he is a member) is a recipient of benefits or assistance under such a program for the month before the month in which such refund is made."

[Pub. L. 95-600, title I, §105(g)(3), Nov. 6, 1978, 92 Stat. 2776, provided that: "Subsection (f) [amending section 2(d) of Pub. L. 94-164, set out above] shall take effect on the date of enactment of this Act [Nov. 6, 1978]."]

§ 33. Tax withheld at source on nonresident aliens and foreign corporations

There shall be allowed as a credit against the tax imposed by this subtitle the amount of tax

withheld at source under subchapter A of chapter 3 (relating to withholding of tax on non-resident aliens and on foreign corporations).

(Aug. 16, 1954, ch. 736, 68A Stat. 13, §32; renumbered §33 and amended Pub. L. 98-369, div. A, title IV, §§471(c), 474(j), July 18, 1984, 98 Stat. 826, 832.)

PRIOR PROVISIONS

A prior section 33 was renumbered section 27 of this title.

AMENDMENTS

1984—Pub. L. 98-369, §471(c), renumbered section 32 of this title as this section.

Pub. L. 98-369, §474(j), amended section generally, striking out “and on tax-free covenant bonds” after “foreign corporations” in section catchline, and, in text, substituting “as a credit against the tax imposed by this subtitle” for “as credits against the tax imposed by this chapter”, and striking out designation “(1)” before “the amount of tax withheld”, and “, and (2) the amount of tax withheld at source under subchapter B of chapter 3 (relating to interest on tax-free covenant bonds)” after “on foreign corporations”).

EFFECTIVE DATE OF 1984 AMENDMENT

Pub. L. 98-369, div. A, title IV, §475(b), July 18, 1984, 98 Stat. 847, provided that: “The amendments made by subsections (j) and (r)(29) [amending this section and sections 12, 164, 1441, 1442, 6049, and 7701 of this title and repealing section 1451 of this title] shall not apply with respect to obligations issued before January 1, 1984.”

§ 34. Certain uses of gasoline and special fuels

(a) General rule

There shall be allowed as a credit against the tax imposed by this subtitle for the taxable year an amount equal to the sum of the amounts payable to the taxpayer—

- (1) under section 6420 (determined without regard to section 6420(g)),
- (2) under section 6421 (determined without regard to section 6421(i)),¹ and
- (3) under section 6427 (determined without regard to section 6427(k)).

(b) Exception

Credit shall not be allowed under subsection (a) for any amount payable under section 6421 or 6427, if a claim for such amount is timely filed and, under section 6421(i) or 6427(k), is payable under such section.

(Added Pub. L. 89-44, title VIII, 809(c), June 21, 1965, 79 Stat. 167, §39; amended Pub. L. 91-258, title II, §207(c), May 21, 1970, 84 Stat. 248; Pub. L. 94-455, title XIX, §§1901(a)(3), 1906(b)(8), (9), Oct. 4, 1976, 90 Stat. 1764, 1834; Pub. L. 94-530, §1(c)(1), Oct. 17, 1976, 90 Stat. 2487; Pub. L. 95-599, title V, §505(c)(1), Nov. 6, 1978, 92 Stat. 2760; Pub. L. 95-618, title II, §233(b)(2)(C), Nov. 9, 1978, 92 Stat. 3191; Pub. L. 96-223, title II, §232(d)(4)(A), Apr. 2, 1980, 94 Stat. 278; Pub. L. 97-424, title V, §515(b)(6)(A)-(C), Jan. 6, 1983, 96 Stat. 2181; renumbered §34 and amended Pub. L. 98-369, div. A, title IV, §471(c), title IX, §911(d)(2)(A), July 18, 1984, 98 Stat. 826, 1006; Pub. L. 99-514, title XVII, §1703(e)(2)(F), title XVIII, §1877(a), Oct. 22, 1986, 100 Stat. 2778, 2902; Pub. L. 100-647, title I, §1017(c)(2), Nov. 10, 1988, 102 Stat. 3576; Pub. L.

104-188, title I, §1606(b)(1), Aug. 20, 1996, 110 Stat. 1839; Pub. L. 105-206, title VI, §6023(24)(B), July 22, 1998, 112 Stat. 826; Pub. L. 110-172, §11(a)(4), Dec. 29, 2007, 121 Stat. 2484.)

REFERENCES IN TEXT

Section 6421(i), referred to in subsec. (a)(2), was repealed by Pub. L. 103-66, title XIII, §13241(f)(7), Aug. 10, 1993, 107 Stat. 512.

PRIOR PROVISIONS

A prior section 34, acts Aug. 16, 1954, ch. 736, 68A Stat. 13; June 25, 1959, Pub. L. 86-69, §3(a)(1), 73 Stat. 139; Sept. 14, 1960, Pub. L. 86-779, §10(e), 74 Stat. 1009; Feb. 26, 1964, Pub. L. 88-272, title II, §201(a), 78 Stat. 31, related to dividends received by individuals, prior to repeal by Pub. L. 88-272, title II, §201(b), Feb. 26, 1964, 78 Stat. 31, effective with respect to dividends received after Dec. 31, 1964.

AMENDMENTS

2007—Subsec. (a)(1). Pub. L. 110-172, §11(a)(4)(A), struck out “with respect to gasoline used during the taxable year on a farm for farming purposes” before “(determined without regard to section 6420(g))”.

Subsec. (a)(2). Pub. L. 110-172, §11(a)(4)(B), which directed striking out “with respect to gasoline used during the taxable year: (A) otherwise than as a fuel in a highway vehicle; or (B) in vehicles while engaged in furnishing certain public passenger land transportation service”, was executed by striking out “with respect to gasoline used during the taxable year (A) otherwise than as a fuel in a highway vehicle or (B) in vehicles while engaged in furnishing certain public passenger land transportation service” before “(determined without regard to section 6421(i))”, to reflect the probable intent of Congress.

Subsec. (a)(3). Pub. L. 110-172, §11(a)(4)(C), struck out “with respect to fuels used for nontaxable purposes or resold during the taxable year” before “(determined without regard to section 6427(k))”.

1998—Subsec. (b). Pub. L. 105-206 substituted “section 6421(i)” for “section 6421(j)”.

1996—Subsec. (a)(3). Pub. L. 104-188 amended par. (3) generally. Prior to amendment, par. (3) read as follows: “under section 6427—

“(A) with respect to fuels used for nontaxable purposes or resold, or

“(B) with respect to any qualified diesel-powered highway vehicle purchased (or deemed purchased under section 6427(g)(6)), during the taxable year (determined without regard to section 6427(k)).”

1988—Subsec. (b). Pub. L. 100-647 substituted “section 6421(j) or 6427(k)” for “section 6421(i) or 6427(j)”.

1986—Subsec. (a)(3). Pub. L. 99-514, §1877(a), amended par. (3) generally. Prior to amendment, par. (3) read as follows: “under section 6427 with respect to fuels used for nontaxable purposes or resold during the taxable year (determined without regard to section 6427(j)).”

Pub. L. 99-514, §1703(e)(2)(F), substituted “6427(k)” for “6427(j)”.

1984—Pub. L. 98-369, §471(c), renumbered section 39 of this title as this section.

Subsec. (a)(3). Pub. L. 98-369, §911(d)(2)(A), which directed the amendment of par. (4) by substituting “6427(j)” for “6427(i)” was executed to par. (3) to reflect the probable intent of Congress and the redesignation of par. (4) as (3) by Pub. L. 97-424.

Subsec. (b). Pub. L. 98-369, §911(d)(2)(A), substituted “6427(j)” for “6427(i)”.

1983—Pub. L. 97-424, §515(b)(6)(C), substituted “and special fuels” for “, special fuels, and lubricating oil” after “gasoline” in section catchline.

Subsec. (a)(2) to (4). Pub. L. 97-424, §515(b)(6)(A), inserted “and” at end of par. (2), redesignated par. (4) as (3), and struck out former (3) which referred to amounts payable to the taxpayer under section 6424 with respect to lubricating oil used during the taxable

¹ See References in Text note below.