

which provided that an individual who was a dependent solely by reason of par. (10) of section 152(a) would not be considered as a head of a household.

Subsec. (c). Pub. L. 94-455, §1901(a)(1), substituted “shall be treated as not married at the close of the taxable year” for “shall not be considered as married”.

1975—Subsec. (a)(3). Pub. L. 93-597 added par. (3).

1969—Subsec. (a). Pub. L. 91-172 redesignated subsec. (b) as (a). See sec. 1(a) of this title.

Subsec. (b). Pub. L. 91-172 redesignated provisions of former section 1(b)(2) to (4) of this title as subsec. (b). Former subsec. (b) redesignated (a), with minor changes.

Subsec. (c). Pub. L. 91-172 added subsec. (c).

Subsec. (d). Pub. L. 91-172 redesignated as subsec. (d) provisions of former section 1(d) with minor changes.

Subsec. (e). Pub. L. 91-172 redesignated as subsec. (e) provisions of former section 1(e).

1964—Subsec. (a). Pub. L. 88-272 inserted reference to section 141.

EFFECTIVE DATE OF 2004 AMENDMENT

Pub. L. 108-311, title II, §208, Oct. 4, 2004, 118 Stat. 1178, provided that: “The amendments made by this title [amending this section and sections 21, 24, 25B, 32, 42, 51, 72, 105, 120, 125, 129, 132, 151 to 153, 170, 213, 220, 221, 529, 2032A, 2057, 7701, 7702B, and 7703 of this title] shall apply to taxable years beginning after December 31, 2004.”

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 1301(j)(10) of Pub. L. 99-514 applicable to bonds issued after Aug. 15, 1986, except as otherwise provided, see sections 1311 to 1318 of Pub. L. 99-514, set out as an Effective Date; Transitional Rules note under section 141 of this title.

Pub. L. 99-514, title XVII, §1708(b), Oct. 22, 1986, 100 Stat. 2783, provided that: “The amendments made by this section [amending this section and sections 692, 6013, and 7508 of this title] shall apply to taxable years beginning after December 31, 1982.”

EFFECTIVE DATE OF 1984 AMENDMENT

Pub. L. 98-369, div. A, title IV, §423(d), July 18, 1984, 98 Stat. 801, provided that: “The amendments made by this section [amending this section and sections 43, 44A, 105, 143, 152, and 213 of this title] shall apply to taxable years beginning after December 31, 1984.”

EFFECTIVE DATE OF 1976 AMENDMENT

Pub. L. 94-455, title XIX, §1901(d), Oct. 4, 1976, 90 Stat. 1803, provided that: “Except as otherwise expressly provided in this section, the amendments made by this section [see Tables for classification] shall apply with respect to taxable years beginning after December 31, 1976. The amendments made by subsections (a)(29) and (b)(10) shall apply with respect to taxable years ending after the date of the enactment of this Act [Oct. 4, 1976].”

EFFECTIVE DATE OF 1975 AMENDMENT

Amendment by Pub. L. 93-597 applicable to taxable years ending on or after Feb. 28, 1961, see section 3(c) of Pub. L. 93-597, set out as a note under section 6013 of this title.

EFFECTIVE DATE OF 1969 AMENDMENT

Amendment by Pub. L. 91-172 applicable to taxable years beginning after Dec. 31, 1970, except that subsec. (c) is applicable to taxable years beginning after Dec. 31, 1969, 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

Amendment by Pub. L. 88-272, except for purposes of section 21 of this title, effective with respect to taxable years beginning after Dec. 31, 1963, see section 131 of Pub. L. 88-272, set out as a note under section 1 of this title.

§ 3. Tax tables for individuals

(a) Imposition of tax table tax

(1) In general

In lieu of the tax imposed by section 1, there is hereby imposed for each taxable year on the taxable income of every individual—

(A) who does not itemize his deductions for the taxable year, and

(B) whose taxable income for such taxable year does not exceed the ceiling amount,

a tax determined under tables, applicable to such taxable year, which shall be prescribed by the Secretary and which shall be in such form as he determines appropriate. In the table so prescribed, the amounts of the tax shall be computed on the basis of the rates prescribed by section 1.

(2) Ceiling amount defined

For purposes of paragraph (1), the term “ceiling amount” means, with respect to any taxpayer, the amount (not less than \$20,000) determined by the Secretary for the tax rate category in which such taxpayer falls.

(3) Authority to prescribe tables for taxpayers who itemize deductions

The Secretary may provide that this section shall apply also for any taxable year to individuals who itemize their deductions. Any tables prescribed under the preceding sentence shall be on the basis of taxable income.

(b) Section inapplicable to certain individuals

This section shall not apply to—

(1) an individual making a return under section 443(a)(1) for a period of less than 12 months on account of a change in annual accounting period, and

(2) an estate or trust.

(c) Tax treated as imposed by section 1

For purposes of this title, the tax imposed by this section shall be treated as tax imposed by section 1.

(d) Taxable income

Whenever it is necessary to determine the taxable income of an individual to whom this section applies, the taxable income shall be determined under section 63.

(e) Cross reference

For computation of tax by Secretary, see section 6014.

(Aug. 16, 1954, ch. 736, 68A Stat. 8; Pub. L. 88-272, title III, §301(a), Feb. 26, 1964, 78 Stat. 129; Pub. L. 91-172, title VIII, §803(c), Dec. 30, 1969, 83 Stat. 684; Pub. L. 94-12, title II, §201(c), Mar. 29, 1975, 89 Stat. 29; Pub. L. 94-455, title V, §501(a), Oct. 4, 1976, 90 Stat. 1558; Pub. L. 95-30, title I, §101(b), May 23, 1977, 91 Stat. 131; Pub. L. 95-600, title IV, §401(b)(1), Nov. 6, 1978, 92 Stat. 2867; Pub. L. 95-600, title II, §202(g), as added Pub. L. 96-222,

title I, §108(a)(1)(A), Apr. 1, 1980, 94 Stat. 223; Pub. L. 96-222, title I, §108(a)(1)(E), Apr. 1, 1980, 94 Stat. 225; Pub. L. 97-34, title I, §§101(b)(2)(B), (C), (c)(2)(A), 121(c)(3), Aug. 13, 1981, 95 Stat. 183, 197; Pub. L. 99-514, title I, §§102(b), 141(b)(1), Oct. 22, 1986, 100 Stat. 2102, 2117.)

AMENDMENTS

1986—Subsec. (a). Pub. L. 99-514, §102(b), substituted subsec. (a) for former subsec. (a) which read as follows:

“(1) IN GENERAL.—In lieu of the tax imposed by section 1, there is hereby imposed for each taxable year on the tax table income of every individual whose tax table income for such year does not exceed the ceiling amount, a tax determined under tables, applicable to such taxable year, which shall be prescribed by the Secretary and which shall be in such form as he determines appropriate. In the tables so prescribed, the amounts of tax shall be computed on the basis of the rates prescribed by section 1.

“(2) CEILING AMOUNT DEFINED.—For purposes of paragraph (1), the term “ceiling amount” means, with respect to any taxpayer, the amount (not less than \$20,000) determined by the Secretary for the tax rate category in which such taxpayer falls.

“(3) CERTAIN TAXPAYERS WITH LARGE NUMBER OF EXEMPTIONS.—The Secretary may exclude from the application of this section taxpayers in any tax rate category having more than the number of exemptions for that category determined by the Secretary.

“(4) TAX TABLE INCOME DEFINED.—For purposes of this section, the term ‘tax table income’ means adjusted gross income—

“(A) reduced by the sum of—

- “(i) the excess itemized deductions, and
- “(ii) the direct charitable deduction, and

“(B) increased (in the case of an individual to whom section 63(e) applies) by the unused zero bracket amount.

“(5) SECTION MAY BE APPLIED ON THE BASIS OF TAXABLE INCOME.—The Secretary may provide that this section shall be applied for any taxable year on the basis of taxable income in lieu of tax table income.” Subsec. (b). Pub. L. 99-514, §141(b)(1), struck out par. (1) which read: “an individual to whom section 1301 (relating to income averaging) applies for the taxable year,” and redesignated pars. (2) and (3) as (1) and (2), respectively.

1981—Subsec. (a)(1). Pub. L. 97-34, §101(b)(2)(B), inserted “and which shall be in such form as he determines appropriate” after “Secretary”.

Subsec. (a)(4)(A). Pub. L. 97-34, §121(c)(3), substituted “reduced by the sum of (i) the excess itemized deductions, and (ii) the direct charitable deduction” for “reduced by the excess itemized deductions”.

Subsec. (a)(5). Pub. L. 97-34, §101(b)(2)(C), added par. (5).

Subsec. (b)(1). Pub. L. 97-34, §101(c)(2)(A), substituted “an individual to whom section 1301 (relating to income averaging) applies for the taxable year” for “an individual to whom (A) section 1301 (relating to income averaging), or (B) section 1348 (relating to maximum rate on personal service income), applies for the taxable year”.

1980—Subsec. (b)(1). Pub. L. 96-222 redesignated subpars. (B) and (C) as (A) and (B), respectively, and struck out former subpar. (A) which made reference to section 911 (relating to earned income from sources without the United States).

1978—Subsec. (b)(1). Pub. L. 95-600 struck out subpar. (B) which related to the alternative capital gains tax under section 1201 of this title, and redesignated subpars. (C) and (D) as (B) and (C), respectively.

1977—Pub. L. 95-30 struck out “having taxable income of less than \$20,000” after “individuals” in section catchline.

Subsec. (a). Pub. L. 95-30 designated existing provisions as par. (1), substituted “tax table income” for “taxable income” and “does not exceed the ceiling

amount” for “does not exceed \$20,000”, and added pars. (2) to (4).

Subsecs. (b) to (e). Pub. L. 95-30 added subsec. (b), re-designated former subsec. (b) as (c), and added subsecs. (d) and (e).

1976—Pub. L. 94-455 designated existing provisions as subsec. (a), substituted provision relating to taxable income for such year does not exceed \$20,000 for provision relating to adjusted gross income for such year is less than \$15,000 and who has elected for such year to pay the tax imposed by this section, struck out “or his delegate” after “Secretary”, “beginning after Dec. 31, 1969” after “each taxable year”, struck out provision requiring computation of taxable income by using standard deduction, and added subsec. (b).

1975—Pub. L. 94-12 substituted “\$15,000” for “\$10,000”.

1969—Pub. L. 91-172 raised the individual gross income limit of \$5,000 to \$10,000 for exercising the option and substituted provision that the tax has to be determined under tables to be prescribed by the Secretary or his delegate for tables of tax rates for single persons, heads of household, married persons filing joint returns, married persons filing separate returns with 10 per cent standard deduction and married persons filing separate returns with minimum standard deduction.

1964—Pub. L. 88-272 substituted optional tax tables covering five categories for taxable years beginning on or after Jan. 1, 1964, and before Jan. 1, 1965, and for years beginning after Dec. 31, 1964, for a single general table.

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by 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.

EFFECTIVE DATE OF 1981 AMENDMENT

Amendment by section 101(c)(2)(A) of Pub. L. 97-34 applicable to taxable years beginning after Dec. 31, 1981, see section 101(f)(1) of Pub. L. 97-34, set out as a note under section 1 of this title.

Amendment by section 121(c)(3) of Pub. L. 97-34 applicable to contributions made after Dec. 31, 1981, in taxable years beginning after such date, see section 121(d) of Pub. L. 97-34, set out as a note under section 170 of this title.

EFFECTIVE DATE OF 1980 AMENDMENT

Pub. L. 96-222, title I, §108(a)(2), Apr. 1, 1980, 94 Stat. 225, provided that:

“(A) IN GENERAL.—Except as provided in subparagraph (B), the amendments made by paragraph (1) [amending this section and sections 119, 911, and 913 of this title] shall take effect as if included in the Foreign Earned Income Act of 1978 [Pub. L. 95-615].

“(B) PARAGRAPH (1)(E).—The amendment made by paragraph (1)(E) [amending this section] shall apply to taxable years beginning after December 31, 1978.”

EFFECTIVE DATE OF 1978 AMENDMENT

Amendment by section 401(b)(1) 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.

EFFECTIVE DATE OF 1977 AMENDMENT

Amendment by Pub. L. 95-30 applicable to taxable years beginning after Dec. 31, 1976, see section 106(a) of Pub. L. 95-30, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1976 AMENDMENT

Pub. L. 94-455, title V, §508, Oct. 4, 1976, 90 Stat. 1569, provided that: “Except as otherwise provided, the amendments made by this title [enacting section 44A, amending this section and sections 36, 37, 41, 42, 46, 50A, 104, 144, 213, 217, 904, 1211, 1304, 3402, 6014, and 6096, en-

acting provisions set out as notes under sections 105, 8022, and repealing sections 4 and 214 of this title] shall apply to taxable years beginning after December 31, 1975.”

EFFECTIVE AND TERMINATION DATES OF 1975
AMENDMENT

Pub. L. 94-12, title II, §209(a), Mar. 29, 1975, 89 Stat. 35, as amended by Pub. L. 94-164, §2(e), Dec. 23, 1975, 89 Stat. 972, provided that: “The amendments made by sections 201, 202(a), and 203 [enacting section 42 of this title and amending this section and sections 56, 141, 6012, and 6096 of this title] shall apply to taxable years ending after December 31, 1974. The amendments made by sections 201(a) and 202(a) [amending section 141 of this title] shall cease to apply to taxable years ending after December 31, 1975; those made by sections 201(b), 201(c), and 203 [enacting section 42 of this title and amending this section and sections 56, 6012, and 6096 of this title] shall cease to apply to taxable years ending after December 31, 1976.”

EFFECTIVE DATE OF 1969 AMENDMENT

Amendment by Pub. L. 91-172 applicable to taxable years beginning after Dec. 31, 1969, 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

Pub. L. 88-272, title III, §301(c), Feb. 26, 1964, 78 Stat. 140, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: “Except for purposes of section 21 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] (relating to effect of changes in rates during a taxable year), the amendments made by this section [amending this section and sections 4 and 6014 of this title] shall apply to taxable years beginning after December 31, 1963.”

[§ 4. Repealed. Pub. L. 94-455, title V, § 501(b)(1), Oct. 4, 1976, 90 Stat. 1558]

Section, acts Aug. 16, 1954, ch. 736, 68A Stat. 10; Feb. 26, 1964, Pub. L. 88-272, title II, §232(f)(1), title III, §301(b)(1), (3), 78 Stat. 111, 140; Dec. 30, 1969, Pub. L. 91-172, title VIII, §802(c)(1)-(3), 83 Stat. 677, 678; Dec. 10, 1971, Pub. L. 92-178, title III, §301(b), 85 Stat. 520, related to rules for optional tax.

EFFECTIVE DATE OF REPEAL

Repeal applicable to taxable years beginning after Dec. 31, 1975, see section 508 of Pub. L. 94-455, set out as an Effective Date of 1976 Amendment note under section 3 of this title.

§ 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.

(Aug. 16, 1954, ch. 736, 68A Stat. 10; Pub. L. 88-272, title II, §232(f)(2), Feb. 26, 1964, 78 Stat. 111; Pub. L. 91-172, title III, §301(b)(2), title VIII, §803(d)(6), Dec. 30, 1969, 83 Stat. 585, 684; Pub. L.

94-455, title XIX, §§1901(b)(22)(B), 1951(c)(3)(A), Oct. 4, 1976, 90 Stat. 1798, 1841; Pub. L. 95-600, title IV, §§401(b)(2), 421(e)(1), Nov. 6, 1978, 92 Stat. 2867, 2875; Pub. L. 96-222, title I, §104(a)(4)(H)(vii), Apr. 1, 1980, 94 Stat. 218; Pub. L. 97-248, title II, §201(d)(4), formerly §201(c)(4), Sept. 3, 1982, 96 Stat. 419, renumbered §201(d)(4), Pub. L. 97-448, title III, §306(a)(1)(A)(i), Jan. 12, 1983, 96 Stat. 2400; Pub. L. 99-514, title I, §141(b)(2), title VII, §701(e)(4)(A), Oct. 22, 1986, 100 Stat. 2117, 2343; Pub. L. 107-134, title I, §101(b)(1), Jan. 23, 2002, 115 Stat. 2428; Pub. L. 108-121, title I, §110(a)(2)(A), Nov. 11, 2003, 117 Stat. 1342.)

AMENDMENTS

2003—Subsec. (b)(1). Pub. L. 108-121 inserted “, astronauts,” after “Forces”.

2002—Subsec. (b)(1). Pub. L. 107-134 inserted “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).

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 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 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 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

Pub. L. 108-121, title I, §110(a)(4), Nov. 11, 2003, 117 Stat. 1342, provided that: “The amendments made by this subsection [amending this section and sections 692 and 6013 of this title] shall apply with respect to any astronaut whose death occurs after December 31, 2002.”

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,