

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 Repealed.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,