

accrued in a taxable year beginning on or before December 31, 1986.”

APPLICABILITY OF CERTAIN AMENDMENTS BY PUB. L. 99-514 IN RELATION TO TREATY OBLIGATIONS OF UNITED STATES

For applicability of amendment by section 701(a) of Pub. L. 99-514 [enacting this section] notwithstanding any treaty obligation of the United States in effect on Oct. 22, 1986, with provision that for such purposes any amendment by title I of Pub. L. 100-647 be treated as if it had been included in the provision of Pub. L. 99-514 to which such amendment relates, see section 1012(aa)(2), (4) of Pub. L. 100-647, set out as a note under section 861 of this title.

[PART VII—REPEALED]

[§ 59A. Repealed. Pub. L. 113-295, div. A, title II, § 221(a)(12)(A), Dec. 19, 2014, 128 Stat. 4038]

Section, added Pub. L. 99-499, title V, § 516(a), Oct. 17, 1986, 100 Stat. 1770; amended Pub. L. 100-647, title II, § 2001(c)(1), (3)(B), Nov. 10, 1988, 102 Stat. 3594; Pub. L. 101-508, title XI, §§ 11231(a)(1)(A), 11531(b)(3), 11801(c)(2)(E), Nov. 5, 1990, 104 Stat. 1388-444, 1388-490, 1388-523; Pub. L. 102-486, title XIX, § 1915(c)(4), Oct. 24, 1992, 106 Stat. 3024, related to environmental tax.

EFFECTIVE DATE OF REPEAL

Repeal effective Dec. 19, 2014, subject to a savings provision, see section 221(b) of Pub. L. 113-295, set out as an Effective Date of 2014 Amendment note under section 1 of this title.

[PART VIII—REPEALED]

[§ 59B. Repealed. Pub. L. 101-234, title I, § 102(a), Dec. 13, 1989, 103 Stat. 1980]

Section, added Pub. L. 100-360, title I, § 111(a), July 1, 1988, 102 Stat. 690, provided for imposition of a supplemental medicare premium.

EFFECTIVE DATE OF REPEAL

Pub. L. 101-234, title I, § 102(d), Dec. 13, 1989, 103 Stat. 1981, provided that:

“(1) **IN GENERAL.**—Except as provided in this subsection, the provisions of this section [repealing section 1395i-1a of Title 42, The Public Health and Welfare, enacting provisions set out as notes under section 6050F of this title and section 1395t of Title 42, and repealing provisions set out as a note under section 1395i-1a of Title 42] shall take effect January 1, 1990.

“(2) **REPEAL OF SUPPLEMENTAL MEDICARE PREMIUM.**—The repeal of section 111 of MCCA [Pub. L. 100-360, which enacted this section, amended section 6050F of this title, and enacted provisions set out as notes below] shall apply to taxable years beginning after December 31, 1988.”

EFFECTIVE DATE

Pub. L. 100-360, title I, § 111(e), July 1, 1988, 102 Stat. 698, which provided that the enactment of this section and the amendment of section 6050F of this title applied to taxable years beginning after December 31, 1988, and that in case of a taxable year beginning in 1989, the premium imposed by this section should not be treated as a tax for purposes of applying section 6654 of this title, was repealed by Pub. L. 101-234, title I, § 102(a), Dec. 13, 1989, 103 Stat. 1980.

ANNOUNCEMENT OF SUPPLEMENTAL PREMIUM RATE

Pub. L. 100-360, title I, § 111(d), July 1, 1988, 102 Stat. 697, which provided that in the case of calendar year 1993 or any calendar year thereafter (1) not later than July 1 of such calendar year, the Secretary of the Treasury or his delegate was required to make an announcement of the estimated supplemental premium

rate under this section for taxable years beginning in the following calendar year, and (2) not later than October 1 of such calendar year, the Secretary of the Treasury or his delegate was required to make an announcement of the actual supplemental premium rate under this section for such taxable years, was repealed by Pub. L. 101-234, title I, § 102(a), Dec. 13, 1989, 103 Stat. 1980.

Subchapter B—Computation of Taxable Income

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| Part | |
| I. | Definition of gross income, adjusted gross income, taxable income, etc. |
| II. | Items specifically included in gross income. |
| III. | Items specifically excluded from gross income. |
| IV. | Determination of marital status. ¹ |
| V. | Deductions for personal exemptions. |
| VI. | Itemized deductions for individuals and corporations. |
| VII. | Additional itemized deductions for individuals. |
| VIII. | Special deductions for corporations. |
| IX. | Items not deductible. |
| X. | Terminal railroad corporations and their shareholders. |
| XI. | Special rules relating to corporate preference items. |

AMENDMENTS

1982—Pub. L. 97-248, title II, § 204(c)(2), Sept. 3, 1982, 96 Stat. 427, added item for part XI.

1977—Pub. L. 95-30, title I, § 101(e)(3), May 23, 1977, 91 Stat. 135, substituted “Determination of marital status” for “Standard deduction for individuals” in item for part IV.

1976—Pub. L. 94-455, title XIX, § 1901(b)(4)(C), Oct. 4, 1976, 90 Stat. 1793, substituted “taxable income, etc.” for “and taxable income.” in item for part I.

1962—Pub. L. 87-870, § 1(b), Oct. 23, 1962, 76 Stat. 1160, added item for part X.

PART I—DEFINITION OF GROSS INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, ETC.

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| Sec. | |
| 61. | Gross income defined. |
| 62. | Adjusted gross income defined. |
| 63. | Taxable income defined. |
| 64. | Ordinary income defined. |
| 65. | Ordinary loss defined. |
| 66. | Treatment of community income. |
| 67. | 2-percent floor on miscellaneous itemized deductions. |
| 68. | Overall limitation on itemized deductions. |

AMENDMENTS

1990—Pub. L. 101-508, title XI, § 11103(d), Nov. 5, 1990, 104 Stat. 1388-407, added item 68.

1986—Pub. L. 99-514, title I, § 132(d), Oct. 22, 1986, 100 Stat. 2116, added item 67.

1984—Pub. L. 98-369, div. A, title IV, § 424(b)(2)(C), July 18, 1984, 98 Stat. 803, struck out “where spouses live apart” in item 66.

1980—Pub. L. 96-605, title I, § 101(b), Dec. 28, 1980, 94 Stat. 3522, added item 66.

1976—Pub. L. 94-455, title XIX, § 1901(b)(4)(A), (B), Oct. 4, 1976, 90 Stat. 1793, substituted “TAXABLE INCOME, ETC.” for “AND TAXABLE INCOME” in part heading, and added items 64 and 65.

§ 61. Gross income defined

(a) General definition

Except as otherwise provided in this subtitle, gross income means all income from whatever

¹ Part heading amended by Pub. L. 99-514 without corresponding amendment of analysis.