

who, before Oct. 22, 1986, forfeited his rights to retired pay under section 7447(d) of this title by reason of the 1st sentence of section 7447(f) of this title (as in effect on the day before such date), see section 1557(e) of Pub. L. 99-514, set out as a note under section 7447 of this title.

Pub. L. 99-514, title XV, §1559(d), Oct. 22, 1986, 100 Stat. 2760, provided that:

“(1) SALARY DEDUCTIONS.—

“(A) The amendment made by subsection (a)(1)(A) [amending this section] shall apply to amounts paid after November 1, 1986.

“(B) The amendment made by subsection (a)(1)(B) [amending this section] shall apply to service after November 1, 1986.

“(2) APPROPRIATIONS.—The amendments made by subsection (a)(2) [amending this section] shall apply to fiscal years beginning after 1986.

“(3) COMPUTATION OF ANNUITIES.—The amendments made by subsection (b) [amending this section] shall apply to annuities the starting date of which is after November 1, 1986.

“(4) OPPORTUNITY TO REVOKE SURVIVOR ANNUITY ELECTION.—

“(A) IN GENERAL.—Any individual who before November 1, 1986, made an election under subsection (b) of section 7448 of the Internal Revenue Code of 1954 [now 1986] may revoke such election. Such a revocation shall constitute a complete withdrawal from the survivor annuity program provided for in such section and shall be filed as provided for elections under such subsection.

“(B) EFFECT OF REVOCATION.—Any revocation under subparagraph (A) shall have the same effect as if there were a termination to which section 7448(g) of such Code applies on the date such revocation is filed.

“(C) PERIOD REVOCATION PERMITTED.—Any revocation under subparagraph (A) may be made only during the 180-day period beginning on the date of the enactment of this Act [Oct. 22, 1986].

“(5) OPPORTUNITY TO ELECT SURVIVOR ANNUITY WHERE PRIOR REVOCATION.—Any individual who under paragraph (4) revoked an election under subsection (b) of section 7448 of such Code may thereafter make such an election only if such individual deposits to the credit of the survivors annuity fund under subsection (c) of such section the entire amount paid to such individual under paragraph (4), together with interest computed as provided in subsection (d) of such section.”

EFFECTIVE DATE OF 1984 AMENDMENT

Pub. L. 98-369, div. A, title IV, §462(b), July 18, 1984, 98 Stat. 824, provided that: “The amendments made by this [sic] subsection (a) [amending this section] shall apply to annuities payable with respect to months beginning after the date of the enactment of this Act [July 18, 1984].”

EFFECTIVE DATE OF 1982 AMENDMENT

Pub. L. 97-362, title I, §105(d), Oct. 25, 1982, 96 Stat. 1730, provided that:

“(1) SUBSECTION (a).—The amendment made by subsection (a) [amending this section] shall apply to annuities payable with respect to judges dying after the date of the enactment of this Act [Oct. 25, 1982].

“(2) SUBSECTION (b).—The amendment made by subsection (b) of this section [amending this section] shall apply with respect to increases in the salary of judges of the United States Tax Court taking effect after the date of the enactment of this Act [Oct. 25, 1982].”

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1906(d) of Pub. L. 94-455, set out as a note under section 6013 of this title.

EFFECTIVE DATE OF 1971 AMENDMENT

Pub. L. 92-41, §4(c)(2), July 1, 1971, 85 Stat. 99, provided that: “The amendment made by subsection (b)

[amending this section] shall apply only with respect to judges of the United States Tax Court dying on or after the date of the enactment of this Act [July 1, 1971].”

EFFECTIVE DATE OF 1969 AMENDMENT

Amendment by Pub. L. 91-172 effective Dec. 30, 1969, see section 962(a) of Pub. L. 91-172, set out as a note under section 7441 of this title.

TRANSFER OF FUNCTIONS

For transfer of authorities, functions, personnel, and assets of the Coast Guard, including the authorities and functions of the Secretary of Transportation relating thereto, to the Department of Homeland Security, and for treatment of related references, see sections 468(b), 551(d), 552(d), and 557 of Title 6, Domestic Security, and the Department of Homeland Security Reorganization Plan of November 25, 2002, as modified, set out as a note under section 542 of Title 6.

CATCHUP FOR SURVIVORS ANNUITIES IN PAY STATUS ON OCTOBER 25, 1982

Pub. L. 97-362, title I, §105(c), Oct. 25, 1982, 96 Stat. 1729, as amended by Pub. L. 97-448, title III, §305(e), Jan. 12, 1983, 96 Stat. 2400; Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: “If an annuity payable under section 7448(h) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] (relating to entitlement to annuity) to the surviving spouse of a judge of the United States Tax Court is being paid on the date of the enactment of this Act, then the amount of that annuity shall be adjusted, as of the first day of the first month beginning more than 30 days after such date, to reflect the amount of the annuity which would have been payable if the amendment made by subsection (b) applied with respect to increases in the salary of a judge under section 7443(c) of such Code taking effect after December 31, 1963.”

[Pub. L. 97-448, title III, §311(c)(5), Jan. 12, 1983, 96 Stat. 2412, provided that: “The amendment made by subsection (e) of section 305 [amending section 105(c) of Pub. L. 97-362, set out above] shall take effect on the date of the enactment of the Miscellaneous Revenue Act of 1982 [Oct. 25, 1982].”]

PART II—PROCEDURE

Sec.	
7451.	Fee for filing petition.
7452.	Representation of parties.
7453.	Rules of practice, procedure, and evidence.
7454.	Burden of proof in fraud and transferee cases. ¹
7455.	Service of process.
7456.	Administration of oaths and procurement of testimony.
7457.	Witness fees.
7458.	Hearings.
7459.	Reports and decisions.
7460.	Provisions of special application to divisions.
7461.	Publicity of proceedings.
7462.	Publication of reports.
7463.	Disputes involving \$50,000 or less.
7464.	Intervention by trustee of debtor's estate.
7465.	Provisions of special application to transferees.
7466.	Judicial conduct and disability procedures.

AMENDMENTS

2015—Pub. L. 114-113, div. Q, title IV, §431(b), Dec. 18, 2015, 129 Stat. 3125, added item 7466.

1998—Pub. L. 105-206, title III, §3103(b)(2), July 22, 1998, 112 Stat. 731, substituted “\$50,000” for “\$10,000” in item 7463.

1984—Pub. L. 98-369, div. A, title IV, §461(a)(2)(B), July 18, 1984, 98 Stat. 823, substituted “\$10,000” for “\$5,000” in item 7463.

¹ Section catchline amended by Pub. L. 91-172 without corresponding amendment of analysis.