

any action taken or proposed to be taken by the Service as a result of any audit of the return.

Subsec. (c). Pub. L. 94-455, §1907(a)(4), substituted “any” for “Reorganization Plan Numbered 26 of 1950 or to any other” after “without regard to” and “the date of the enactment of this subsection” for “February 28, 1951” after “before, or after”.

1959—Subsec. (a). Pub. L. 86-368, §2(b)(1), substituted “or the office of the Chief Counsel for the Internal Revenue Service” for “(including the Assistant General Counsel of the Treasury Department serving as the Chief Counsel of the Internal Revenue Service)”.

Subsec. (b). Pub. L. 86-368, §2(b)(2), substituted “, the office of the Chief Counsel for the Internal Revenue Service” for “(including the Assistant General Counsel of the Treasury Department serving as the Chief Counsel of the Internal Revenue Service)”.

#### EFFECTIVE DATE OF 1976 AMENDMENT

Pub. L. 94-455, title XII, §1210(d)(2), Oct. 4, 1976, 90 Stat. 1711, provided that: “The amendment made by subsection (c) [amending this section] shall take effect on January 1, 1977.”

Amendment by section 1907(a)(4) of Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1907(c) of Pub. L. 94-455, set out as a note under section 8001 of this title.

#### EFFECTIVE DATE OF 1959 AMENDMENT

Amendment by Pub. L. 86-368 effective when Chief Counsel for Internal Revenue Service first appointed pursuant to amendment of section 7801 of this title by Pub. L. 86-368 qualifies and takes office, see section 3(b) of Pub. L. 86-368, set out as a note under section 7801 of this title.

## Subtitle H—Financing of Presidential Election Campaigns

Chapter		Sec. <sup>1</sup>
95.	Presidential election campaign fund .....	9001
96.	Presidential primary matching payment account .....	9031

#### AMENDMENTS

1974—Pub. L. 93-443, title IV, §408(b), Oct. 15, 1974, 88 Stat. 1297, substituted “Presidential primary matching payment account” for “Presidential election campaign fund advisory board” in item for chapter 96.

1971—Pub. L. 92-178, title VIII, §801, Dec. 10, 1971, 85 Stat. 562, added subtitle H.

## CHAPTER 95—PRESIDENTIAL ELECTION CAMPAIGN FUND

Sec.	
9001.	Short title.
9002.	Definitions.
9003.	Condition for eligibility for payments.
9004.	Entitlement of eligible candidates to payments.
9005.	Certification by Commission.
9006.	Payments to eligible candidates.
9007.	Examinations and audits; repayments.
9008.	Payments for presidential nominating conventions.
9009.	Reports to Congress; regulations.
9010.	Participation by Commission in judicial proceedings.
9011.	Judicial review.
9012.	Criminal penalties.
9013.	Effective date of chapter.

#### AMENDMENTS

1974—Pub. L. 93-443, title IV, §406(c), Oct. 15, 1974, 88 Stat. 1296, substituted “Payments for presidential

nominating conventions” for “Information on proposed expenses” in item 9008.

### § 9001. Short title

This chapter may be cited as the “Presidential Election Campaign Fund Act”.

(Added Pub. L. 92-178, title VIII, §801, Dec. 10, 1971, 85 Stat. 563.)

#### ADOPTION OF GUIDELINES

Pub. L. 90-26, §5, June 13, 1967, 81 Stat. 58, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(a) Funds which become available under the Presidential Election Campaign Fund Act of 1966 [section 6096 of this title and sections 971 to 973 of former Title 31, Money and Finance] shall be appropriated and disbursed only after the adoption by law of guidelines governing their distribution. Section 6096 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] shall become applicable only after the adoption by law of such guidelines.

“(b) Guidelines adopted in accordance with this section shall state expressly that they are intended to comply with this section.”

#### ADOPTION OF GUIDELINES: COMPLIANCE; EFFECTIVE DATE OF SECTION 6096 AND AMENDMENT OF SECTION 6096(a)

Pub. L. 92-178, title VIII, §802(b)(2), Dec. 10, 1971, 85 Stat. 573, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: “The enactment of Subtitle H of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] by section 801 of this Act [this subtitle] is intended to comply with the provisions of section 5 (relating to the Presidential Election Campaign Fund Act of 1966) of the Act entitled ‘An Act to restore the investment credit and allowance of accelerated depreciation in the case of certain real property’, approved June 13, 1967 (Public Law 90-26, 81 Stat. 58) [set out above]. The provisions of section 6096 of the Internal Revenue Code of 1986 together with the amendments of such section made by subsection (a), shall be applicable only to taxable years ending on or after December 31, 1972.”

### § 9002. Definitions

For purposes of this chapter—

(1) The term “authorized committee” means, with respect to the candidates of a political party for President and Vice President of the United States, any political committee which is authorized in writing by such candidates to incur expenses to further the election of such candidates. Such authorization shall be addressed to the chairman of such political committee, and a copy of such authorization shall be filed by such candidates with the Commission. Any withdrawal of any authorization shall also be in writing and shall be addressed and filed in the same manner as the authorization.

(2) The term “candidate” means with respect to any presidential election, an individual who (A) has been nominated for election to the office of President of the United States or the office of Vice President of the United States by a major party, or (B) has qualified to have his name on the election ballot (or to have the names of electors pledged to him on the election ballot) as the candidate of a political party for election to either such office in 10 or more States. For purposes of paragraphs (6) and (7) of this section and purposes of sec-

<sup>1</sup> Section numbers editorially supplied.