

EFFECTIVE DATE OF 1987 AMENDMENT

Pub. L. 100-203, title X, §10713(c), Dec. 22, 1987, 101 Stat. 1330-470, provided that: "The amendments made by this section [enacting sections 6852 and 7409 of this title and amending this section and sections 6211 to 6213, 6863, 7429, and 7611 of this title] shall take effect on the date of the enactment of this Act [Dec. 22, 1987]."

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by section 1272(d)(10) of Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1986, with certain exceptions and qualifications, see section 1277 of Pub. L. 99-514, set out as a note under section 931 of this title.

Pub. L. 99-514, title XVIII, §1879(r)(2), Oct. 22, 1986, 100 Stat. 2912, provided that: "The amendment made by paragraph (1) [amending this section] shall take effect on the first day of the first calendar month which begins more than 90 days after the date of the enactment of this Act [Oct. 22, 1986]."

EFFECTIVE DATE OF 1981 AMENDMENT

Amendment by Pub. L. 97-34 applicable with respect to taxable years beginning after Dec. 31, 1981, see section 115 of Pub. L. 97-34, set out as a note under section 911 of this title.

EFFECTIVE DATE OF 1978 AMENDMENT; ELECTION OF PRIOR LAW

Amendment by Pub. L. 95-615 applicable to taxable years beginning after Dec. 31, 1977, with provision for election of prior law, see section 209 of Pub. L. 95-615, set out as a note under section 911 of this title.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1051(h)(4) of Pub. L. 94-455 applicable with respect to taxable years beginning after Dec. 31, 1975, see section 1051(i)(1) of Pub. L. 94-455, set out as a note under section 27 of this title.

Amendment by section 1052(c)(6) of Pub. L. 94-455, applicable with respect to taxable years beginning after Dec. 31, 1979, see section 1052(d) of Pub. L. 94-455, set out as a note under section 170 of this title.

Amendment by section 1053(d)(4) of Pub. L. 94-455 applicable with respect to taxable years beginning after Dec. 31, 1977, see section 1053(e) of Pub. L. 94-455, set out as a note under section 1504 of this title.

Amendment by section 1204(c)(3) of Pub. L. 94-455 applicable with respect to action taken under section 6851, 6861, or 6862 of this title where notice and demand takes place after Feb. 28, 1977, see section 1204(d) of Pub. L. 94-455, as amended, set out as a note under section 6851 of this title.

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-614 applicable with respect to decedents dying after Dec. 31, 1970, see section 101(j) of Pub. L. 91-614, set out as a note under section 2032 of this title.

EFFECTIVE DATE OF 1966 AMENDMENT

Pub. L. 89-713, §6, Nov. 2, 1966, 80 Stat. 1111, provided that: "Except as otherwise provided in this Act, the amendments made by this Act [amending this section, sections 6103, 6107, and 6151 of this title, section 3237 of Title 18, Crimes and Criminal Procedure, and section 1395x of Title 42, The Public Health and Welfare] shall take effect upon the date of the enactment of this Act [Nov. 2, 1966]."

PLAN AMENDMENTS NOT REQUIRED UNTIL
JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§1101-1147 and 1171-1177] or title XVIII [§§1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the

first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

PART VIII—DESIGNATION OF INCOME TAX
PAYMENTS TO PRESIDENTIAL ELECTION
CAMPAIGN FUND

Sec.
6096. Designation by individuals.

AMENDMENTS

1966—Pub. L. 89-809, title III, §302(a), Nov. 13, 1966, 80 Stat. 1587, added part VIII and analysis.

§ 6096. Designation by individuals

(a) In general

Every individual (other than a nonresident alien) whose income tax liability for the taxable year is \$3 or more may designate that \$3 shall be paid over to the Presidential Election Campaign Fund in accordance with the provisions of section 9006(a). In the case of a joint return of husband and wife having an income tax liability of \$6 or more, each spouse may designate that \$3 shall be paid to the fund.

(b) Income tax liability

For purposes of subsection (a), the income tax liability of an individual for any taxable year is the amount of the tax imposed by chapter 1 on such individual for such taxable year (as shown on his return), reduced by the sum of the credits (as shown in his return) allowable under part IV of subchapter A of chapter 1 (other than subpart C thereof).

(c) Manner and time of designation

A designation under subsection (a) may be made with respect to any taxable year—

- (1) at the time of filing the return of the tax imposed by chapter 1 for such taxable year, or
- (2) at any other time (after the time of filing the return of the tax imposed by chapter 1 for such taxable year) specified in regulations prescribed by the Secretary.

Such designation shall be made in such manner as the Secretary prescribes by regulations except that, if such designation is made at the time of filing the return of the tax imposed by chapter 1 for such taxable year, such designation shall be made either on the first page of the return or on the page bearing the taxpayer's signature.

(Added Pub. L. 89-809, title III, §302(a), Nov. 13, 1966, 80 Stat. 1587; amended Pub. L. 92-178, title VIII, §802(a), Dec. 10, 1971, 85 Stat. 573; Pub. L. 93-53, §6(a), July 1, 1973, 87 Stat. 138; Pub. L. 94-12, title II, §§203(b)(4), 208(d)(4), Mar. 29, 1975, 89 Stat. 30, 35; Pub. L. 94-455, title IV, §401(a)(2)(C), title V, §504(c)(2), title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1555, 1565, 1834; Pub. L. 95-30, title II, §202(d)(6), May 23, 1977, 91 Stat. 151; Pub. L. 95-618, title I, §101(b)(4), Nov. 9, 1978, 92 Stat. 3180; Pub. L. 96-223, title II, §§231(b)(2), 232(b)(3)(C), Apr. 2, 1980, 94 Stat. 272, 276; Pub. L. 97-34, title II, §221(c)(1), title III, §331(e)(1), Aug. 13, 1981, 95 Stat. 247, 295; Pub. L. 97-414, §4(c)(2), Jan. 4, 1983, 96 Stat. 2056; Pub. L. 98-369, div. A, title IV, §474(r)(31), July 18, 1984, 98 Stat. 845; Pub. L.

103-66, title XIII, §13441(a), Aug. 10, 1993, 107 Stat. 567.)

AMENDMENTS

1993—Subsec. (a). Pub. L. 103-66 substituted “\$6” for “\$2” and “\$3” for “\$1” wherever appearing.

1984—Subsec. (b). Pub. L. 98-369 substituted “allowable under part IV of subchapter A of chapter 1 (other than subpart C thereof)” for “allowable under sections 33, 37, 38, 40, 41, 42, 44, 44A, 44B, 44C, 44D, 44E, 44F, 44G, and 44H”.

1983—Subsec. (b). Pub. L. 97-414 inserted reference to section 44H.

1981—Subsec. (b). Pub. L. 97-34, §331(e)(1), inserted reference to section 44G.

Pub. L. 97-34, §221(c)(1), inserted reference to section 44F.

1980—Subsec. (b). Pub. L. 96-223, §§231(b)(2), 232(b)(3)(C), inserted reference to sections 44D and 44E.

1978—Subsec. (b). Pub. L. 95-618 inserted reference to section 44C.

1977—Subsec. (b). Pub. L. 95-30 inserted reference to section 44B.

1976—Subsec. (b). Pub. L. 94-455, §§401(a)(2)(C), 504(c)(2), inserted reference to section 42 in subsec. (a) as in effect on day before date of enactment of Pub. L. 94-12 and reference to section 44A.

Subsec. (c). Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

1975—Subsec. (b). Pub. L. 94-12 inserted reference to sections 42 and 44.

1973—Subsec. (a). Pub. L. 93-53 struck out “for the account of the candidates of any specified political party for President and Vice President of the United States, or if no specific account is designated by such individual, for a general account for all candidates for election to the offices of President and Vice President of the United States,” after “Fund” and substituted “section 9006(a)” for “section 9006(a)(1)”.

Subsec. (b). Pub. L. 93-53 struck out reference to sections 32(2) and 35, and inserted reference to sections 40 and 41.

Subsec. (c). Pub. L. 93-53 provided that if designation is made at the time of filing the return of the tax imposed by chapter 1 for the taxable year, the designation shall be made either on the first page of the return or on the page bearing the taxpayer’s signature.

1971—Subsec. (a). Pub. L. 92-178 substituted “\$1 shall be paid over to the Presidential Election Campaign Fund for the account of the candidates of any specified political party for President and Vice President of the United States, or if no specific account is designated by such individual, for a general account for all candidates for election to the offices of President and Vice President of the United States, in accordance with the provisions of section 9006(a)(1)” for “\$1 shall be paid into the Presidential Election Campaign Fund established by section 303 of the Presidential Election Campaign Fund Act of 1966” and provided, in the case of a joint return of husband and wife having an income tax liability of \$2 or more, that each spouse may designate that \$1 shall be paid to any such account in the fund.

EFFECTIVE DATE OF 1993 AMENDMENT

Pub. L. 103-66, title XIII, §13441(b), Aug. 10, 1993, 107 Stat. 568, provided that: “The amendments made by subsection (a) [amending this section] apply with respect to tax returns required to be filed after December 31, 1993.”

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 applicable to taxable years beginning after Dec. 31, 1983, and to carrybacks from such years, see section 475(a) of Pub. L. 98-369, set out as a note under section 21 of this title.

EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by Pub. L. 97-414 applicable to amounts paid or incurred after Dec. 31, 1982, in taxable years

ending after such date, see section 4(d) of Pub. L. 97-414, set out as an Effective Date note under section 28 of this title.

EFFECTIVE DATE OF 1981 AMENDMENT

Amendment by section 221(c)(1) of Pub. L. 97-34 applicable to amounts paid or incurred after June 30, 1981, see section 221(d) of Pub. L. 97-34, as amended, set out as an Effective Date note under section 41 of this title.

Amendment by section 331(e)(1) of Pub. L. 97-34 applicable to taxable years beginning after Dec. 31, 1981, see section 339 of Pub. L. 97-34, set out as a note under section 401 of this title.

EFFECTIVE DATE OF 1980 AMENDMENT

Amendment by section 231(b)(2) of Pub. L. 96-223, applicable to taxable years ending after Dec. 31, 1979, see section 231(c) of Pub. L. 96-223, set out as an Effective Date note under section 45K of this title.

Amendment by section 232(b)(3)(C) of Pub. L. 96-223 applicable to sales or uses after Sept. 30, 1980, in taxable years ending after that date, see section 232(h)(1) of Pub. L. 96-223, set out as an Effective Date note under section 40 of this title.

EFFECTIVE DATE OF 1978 AMENDMENT

Amendment by Pub. L. 95-618 applicable to taxable years ending on or after Apr. 20, 1977, see section 101(c) of Pub. L. 95-618, set out as a note under section 1016 of this title.

EFFECTIVE DATE OF 1977 AMENDMENT

Amendment by Pub. L. 95-30 applicable to taxable years beginning after Dec. 31, 1976, and to credit carrybacks from such years, see section 202(e) of Pub. L. 95-30, set out as an Effective Date note under section 51 of this title.

EFFECTIVE AND TERMINATION DATES OF 1976 AMENDMENT

Amendment by section 401(a)(2)(C) of Pub. L. 94-455 applicable to taxable years ending after Dec. 31, 1975, but ceasing to be applicable to taxable years ending after Dec. 31, 1978, see section 401(e) of Pub. L. 94-455, as amended, set out as an Effective Date of 1976 Amendment note under section 32 of this title.

Amendment by section 504(c)(2) of Pub. L. 94-455 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.

EFFECTIVE AND TERMINATION DATES OF 1975 AMENDMENT

Amendment by Pub. L. 94-12 applicable to taxable years ending after Dec. 31, 1974, and to cease to apply to taxable years ending after Dec. 31, 1975, see section 209(a) of Pub. L. 94-12, set out as a note under section 3 of this title.

EFFECTIVE DATE OF 1973 AMENDMENT; DESIGNATION TO THE PRESIDENTIAL ELECTION CAMPAIGN FUND

Pub. L. 93-53, §6(d), July 1, 1973, 87 Stat. 139, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: “The amendments made by this section [amending this section and sections 9003, 9006, 9007, and 9012 of this title] shall apply with respect to taxable years beginning after December 31, 1972. Any designation made under section 6096 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] (as in effect for taxable years beginning before January 1, 1973) for the account of the candidates of any specified political party shall, for purposes of section 9006(a) of such Code (as amended by subsection (b)), be treated solely as a designation to the Presidential Election Campaign Fund.”

EFFECTIVE DATE OF SECTION AND EFFECTIVE DATE OF 1971 AMENDMENT

Provisions of this section, together with amendment of subsec. (a) of this section by Pub. L. 92-178, applica-

ble only to taxable years ending on or after Dec. 31, 1972, see section 802(b)(2) of Pub. L. 92-178, set out as a note under section 9001 of this title.

EFFECTIVE DATE

Pub. L. 89-809, title III, §302(c), Nov. 13, 1966, 80 Stat. 1588, provided that: "The amendments made by this section [enacting this section] shall apply with respect to income tax liability for taxable years beginning after December 31, 1966."

SHORT TITLE

Pub. L. 89-809, title III, §301, Nov. 13, 1966, 80 Stat. 1587, provided that: "This title [enacting this section and sections 971, 972, and 973 of former Title 31, Money and Finance] may be cited as the 'Presidential Election Campaign Fund Act of 1966'."

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 [this section and section 971 et seq. 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."

Subchapter B—Miscellaneous Provisions

Sec.	
6101.	Period covered by returns or other documents.
6102.	Computations on returns or other documents.
6103.	Confidentiality and disclosure of returns and return information.
6104.	Publicity of information required from certain exempt organizations and certain trusts.
6105.	Confidentiality of information arising under treaty obligations.
6106.	Publicity of unemployment tax returns. ¹
6107.	Tax return preparer must furnish copy of return to taxpayer and must retain a copy or list.
6108.	Publication of statistics of income. ²
6109.	Identifying numbers.
6110.	Public inspection of written determinations.
6111.	Disclosure of reportable transactions.
6112.	Material advisors of reportable transactions must keep lists of advisees, etc.
6113.	Disclosure of nondeductibility of contributions.
6114.	Treaty-based return positions.
6115.	Disclosure related to quid pro quo contributions.
6116.	Requirement for prisons located in United States to provide information for tax administration.
6117.	Cross reference.

AMENDMENTS

2011—Pub. L. 112-41, title V, §502(b), Oct. 21, 2011, 125 Stat. 460, added items 6116 and 6117 and struck out former item 6116 "Cross reference".

2007—Pub. L. 110-28, title VIII, §8246(a)(2)(C)(ii), May 25, 2007, 121 Stat. 201, substituted "Tax return preparer" for "Income tax return preparer" in item 6107.

¹Section repealed by Pub. L. 94-455 without corresponding amendment of subchapter analysis.

²Section catchline amended by Pub. L. 94-455 without corresponding amendment of subchapter analysis.

2004—Pub. L. 108-357, title VIII, §815(b)(1), (4), Oct. 22, 2004, 118 Stat. 1582, 1583, substituted "Disclosure of reportable transactions" for "Registration of tax shelters" in item 6111 and "Material advisors of reportable transactions must keep lists of advisees, etc." for "Organizers and sellers of potentially abusive tax shelters must keep lists of investors" in item 6112.

2000—Pub. L. 106-554, §1(a)(7) [title III, §304(b)(2)], Dec. 21, 2000, 114 Stat. 2763, 2763A-634, added item 6105.

1993—Pub. L. 103-66, title XIII, §13173(c)(1), Aug. 10, 1993, 107 Stat. 456, added item 6115 and redesignated former item 6115 as 6116.

1988—Pub. L. 100-647, title I, §1012(aa)(5)(C)(i), Nov. 10, 1988, 102 Stat. 3533, added item 6114 and redesignated former item 6114 as 6115.

1987—Pub. L. 100-203, title X, §10701(c)(1), Dec. 22, 1987, 101 Stat. 1330-459, added item 6113 and redesignated former item 6113 as 6114.

1984—Pub. L. 98-369, div. A, title I, §141(c)(1), 142(c)(1), July 18, 1984, 98 Stat. 680, 682, added items 6111 and 6112 and redesignated former item 6111 as 6113.

1976—Pub. L. 94-455, title XII, §§1201(c), 1202(a)(2), 1203(i)(2), title XIX, §1906(b)(1), (2), Oct. 4, 1976, 90 Stat. 1667, 1685, 1694, 1833, substituted in item 6103 "Confidentiality and disclosure of returns and return information" for "Publicity of returns and disclosure of information as to persons filing income tax returns", struck out item 6105 "Compilation of relief from excess profits tax cases", added items 6107 and 6110, redesignated former item 6110 as 6111, and as so redesignated substituted "reference" for "references".

1968—Pub. L. 90-618, title II, §203(b), Oct. 22, 1968, 82 Stat. 1235, struck out item 6107 "List of special taxpayers for public inspection".

1966—Pub. L. 89-713, §4(b), Nov. 2, 1966, 80 Stat. 1109, substituted "disclosure of information as to persons filing income tax returns" for "lists of taxpayers" in item 6103.

1961—Pub. L. 87-397, §1(c)(1), Oct. 5, 1961, 75 Stat. 829, added item 6109 and redesignated former item 6109 as 6110.

§ 6101. Period covered by returns or other documents

When not otherwise provided for by this title, the Secretary may by regulations prescribe the period for which, or the date as of which, any return, statement, or other document required by this title or by regulations, shall be made.

(Aug. 16, 1954, ch. 736, 68A Stat. 753; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

AMENDMENTS

1976—Pub. L. 94-455 struck out "or his delegate" after "Secretary".

§ 6102. Computations on returns or other documents

(a) Amounts shown on internal revenue forms

The Secretary is authorized to provide with respect to any amount required to be shown on a form prescribed for any internal revenue return, statement, or other document, that if such amount of such item is other than a whole-dollar amount, either—

(1) the fractional part of a dollar shall be disregarded; or

(2) the fractional part of a dollar shall be disregarded unless it amounts to one-half dollar or more, in which case the amount (determined without regard to the fractional part of a dollar) shall be increased by \$1.

(b) Election not to use whole dollar amounts

Any person making a return, statement, or other document shall be allowed, under regula-