tion is amended to read as if such amendment had never been enacted, see section 10909(c) of Pub. L. 111–148, set out as a note under section 1 of this title.

Amendment by Pub. L. 111–148 applicable to taxable years beginning after Dec. 31, 2009, see section 10909(d) of Pub. L. 111–148, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 2009 AMENDMENT

Amendment by Pub. L. 111–5 applicable to vehicles acquired after Dec. 31, 2009, see section 1141(c) of Pub. L. 111–5, set out as a note under section 30B of this title.

EFFECTIVE DATE

Section applicable to taxable years beginning after Dec. 31, 2008, see section 205(e) of Pub. L. 110–343, set out as an Effective and Termination Dates of 2008 Amendment note under section 24 of this title.

AMENDMENTS

2014—Pub. L. 113–295, div. A, title II, § 221(a)(5)(A), Dec. 19, 2014, 128 Stat. 4037, struck out item 36A ''Making work pay credit''.

2010—Pub. L. 111–148, title X, § 10909(b)(2)(Q), (c), Mar. 23, 2010, 124 Stat. 1023, as amended by Pub. L. 111–312, title I, § 101(b)(1), Dec. 17, 2010, 124 Stat. 3298, temporarily added item 36C ''Adoption expenses''. See Effective and Termination Dates of 2010 Amendment note set out under section 1 of this title.

Pub. L. 111–148, title I, § 1401(d)(2), Mar. 23, 2010, 124 Stat. 220, added item 36B.

2009—Pub. L. 111–5, div. B, title I, § 1001(e)(3), Feb. 17, 2009, 123 Stat. 312, added item 36A.

2008—Pub. L. 110–289, div. C, title I, § 3011(b)(4), July 30, 2008, 122 Stat. 2891, added item 36 and redesignated former item 36 as 37.

2002—Pub. L. 107–210, div. A, title II, § 201(c)(2), Aug. 6, 2002, 116 Stat. 960, which directed amendment of the table of sections for subpart C of part IV of this chapter by adding items 35 and 36 and striking out the last item, was executed to the table of sections for this subpart which is in part IV of subchapter A of this chapter by adding those items and striking out former item 35 ''Overpayments of tax'' to reflect the probable intent of Congress.

1984—Pub. L. 98–369, div. A, title IV, § 471(b), July 18, 1984, 98 Stat. 826, added subpart C heading and analysis of sections for subpart C consisting of items 31, 32 (formerly 43), 33 (formerly 32), 34 (formerly 39), and 35 (formerly 45). Former subpart C, setting out the rules for computing credit for expenses of work incentive programs, was repealed.

§ 31. Tax withheld on wages

(a) Wage withholding for income tax purposes

(1) In general

The amount withheld as tax under chapter 24 shall be allowed to the recipient of the income as a credit against the tax imposed by this subtitle.

(2) Year of credit

The amount so withheld during any calendar year shall be allowed as a credit for the taxable year beginning in such calendar year. If more than one taxable year begins in a calendar year, such amount shall be allowed as a credit for the last taxable year so beginning.

(b) Credit for special refunds of social security tax

(1) In general

The Secretary may prescribe regulations providing for the crediting against the tax imposed by this subtitle of the amount determined by the taxpayer or the Secretary to be allowable under section 6413(c) as a special refund of tax imposed on wages. The amount allowed as a credit under such regulations shall, for purposes of this subtitle, be considered an amount withheld at source as tax under section 3402.

(2) Year of credit

Any amount to which paragraph (1) applies shall be allowed as a credit for the taxable year beginning in the calendar year during which the wages were received. If more than one taxable year begins in the calendar year, such amount shall be allowed as a credit for the last taxable year so beginning.

(c) Special rule for backup withholding

Any credit allowed by subsection (a) for any amount withheld under section 3406 shall be allowed for the taxable year of the recipient of the income in which the income is received.

(Aug. 16, 1954, ch. 736, 68A Stat. 12; Pub. L. 94–455, title XIX, § 1906(b)(13)(D), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 97–248, title III, §§ 302(a), 308(a), Sept. 3, 1982, 96 Stat. 585, 591; Pub. L. 97–354, § 3(i)(4), Oct. 19, 1982, 96 Stat. 1691; Pub. L. 97–448, title III, § 306(b)(1), Jan. 12, 1983, 96 Stat. 2405; Pub. L. 98–67, title I, §§ 102(a), 104(d)(2), Aug. 5, 1983, 97 Stat. 369, 379; Pub. L. 98–369, div. A, title IV, § 471(c), title VII, § 714(j)(2), July 18, 1984, 98 Stat. 826, 962.)

AMENDMENTS

1984—Subsec. (a)(1). Pub. L. 98–369, § 714(j)(2), substituted ''as tax under chapter 24'' for ''under section 3402 as tax on the wages of any individual''.

1983—Pub. L. 98–67 added subsec. (c) and repealed amendments made by Pub. L. 97–248. See 1982 Amendment note below.

Pub. L. 97–448 amended subsec. (d) generally. See 1982 Amendment note below.

1982—Pub. L. 97–248, as amended by Pub. L. 97–354 and Pub. L. 97–448, amended section generally, applicable to payments of interest, dividends, and patronage dividends paid or credited after June 30, 1983. Section 102(a), (b) of Pub. L. 98–67, title I, Aug. 5, 1983, 97 Stat. 369, repealed subtitle A (§§ 301–308) of title III of Pub. L. 97–248 as of the close of June 30, 1983, and provided that the Internal Revenue Code of 1954 [now 1986] [this title] shall be applied and administered (subject to certain exceptions) as if such subtitle A (and the amendments made by such subtitle A) had not been enacted.

1976—Subsec. (b)(1). Pub. L. 94–455 struck out ''or his delegate'' after ''The Secretary'' and ''(or his delegate)'' after ''taxpayer or the Secretary''.

EFFECTIVE DATE OF 1984 AMENDMENT

Pub. L. 98–369, div. A, title VII, § 715, July 18, 1984, 98 Stat. 966, provided that: ''Any amendment made by this