

1978—Subsec. (f). Pub. L. 95-600 added subsec. (f).
 1977—Subsec. (d). Pub. L. 95-30, §101(d)(2)(A), (B), redesignated subsec. (f) as (d). Former subsec. (d), which directed that, in applying subsec. (a) to a taxable year of an individual which was not a calendar year, each change made by the Tax Reform Act of 1969 in part I or in the application of part IV or V of subchapter B for purposes of the determination of taxable income should be treated as a change in a rate of tax, was struck out.

Subsec. (e). Pub. L. 95-30, §101(d)(2)(A), (C), added subsec. (e). Former subsec. (e), which directed that, in applying subsec. (a) to a taxable year of an individual which was not a calendar year, each change made by the Revenue Act of 1971 in section 141 (relating to the standard deduction) and section 151 (relating to personal exemptions) should be treated as a change in a rate of tax, was struck out.

Subsec. (f). Pub. L. 95-30, §101(d)(2)(B), redesignated subsec. (f) as (d).

1976—Subsec. (f). Pub. L. 94-455 substituted “in the surtax exemption and any change under section 11(d) in the surtax exemption” for “and the change made by section 3(c) of the Revenue Adjustment Act of 1975 in section 11(d) (relating to corporate surtax exemption)”.

1975—Subsec. (f). Pub. L. 94-164 inserted reference to change made by section 3(c) of the Revenue Adjustment Act of 1975.

Pub. L. 94-12 added subsec. (f).

1971—Subsec. (e). Pub. L. 92-178 added subsec. (e).

1969—Subsec. (d). Pub. L. 91-172 substituted provisions covering changes made by the Tax Reform Act of 1969 in case of individuals for provisions covering changes made by Revenue Act of 1964.

1964—Subsec. (d). Pub. L. 88-272 amended subsection generally by substituting provisions relating to changes made by the Revenue Act of 1964, for provisions relating to taxable years beginning before Jan. 1, 1954, and ending after Dec. 31, 1953.

EFFECTIVE DATE OF 2001 AMENDMENT

Amendment by Pub. L. 107-16 applicable to taxable years beginning after Dec. 31, 2000, see section 101(d)(1) of Pub. L. 107-16, set out as an Effective and Termination Dates of 2001 Amendment note under section 1 of this title.

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-647 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99-514, to which such amendment relates, see section 1019(a) of Pub. L. 100-647, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1986, see section 151(a) of Pub. L. 99-514, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1981 AMENDMENT

Amendment by Pub. L. 97-34 applicable to taxable years beginning after Dec. 31, 1981, see section 101(f)(1) of Pub. L. 97-34, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1977 AMENDMENT

Amendment by Pub. L. 95-30 applicable to taxable years beginning after Dec. 31, 1976, see section 106(a) of Pub. L. 95-30, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-455 applicable with respect to taxable years ending after Dec. 31, 1975, see section 901(d) of Pub. L. 94-455, set out as a note under section 11 of this title.

EFFECTIVE DATE OF 1975 AMENDMENT

Amendment by Pub. L. 94-164 applicable to taxable years beginning after Dec. 31, 1975, see section 4(e) of

Pub. L. 94-164, set out as an Effective and Termination Dates of 1975 Amendments note under section 11 of this title.

EFFECTIVE DATE OF 1964 AMENDMENT

Pub. L. 88-272, title I, §132, Feb. 26, 1964, 78 Stat. 30, provided that the amendment made by that section is effective with respect to taxable years ending after Dec. 31, 1963.

COORDINATION OF 2017 AMENDMENT WITH SECTION 15

This section not to apply to any change in a rate of tax by reason of section 1(j) of this title, as added by Pub. L. 115-97, see section 1(j)(6) of this title.

COORDINATION OF 1997 AMENDMENT WITH SECTION 15

Pub. L. 105-34, title I, §1(c), Aug. 5, 1997, 111 Stat. 788, provided that: “No amendment made by this Act [see Tables for classification] shall be treated as a change in a rate of tax for purposes of section 15 of the Internal Revenue Code of 1986.”

COORDINATION OF 1993 AMENDMENT WITH SECTION 15

Pub. L. 103-66, title XIII, §13001(c), Aug. 10, 1993, 107 Stat. 416, provided that: “Except in the case of the amendments made by section 13221 [amending sections 11, 852, 1201, and 1445 of this title] (relating to corporate rate increase), no amendment made by this chapter [chapter 1 (§§13001-13444) of title XIII of Pub. L. 103-66, see Tables for classification] shall be treated as a change in a rate of tax for purposes of section 15 of the Internal Revenue Code of 1986.”

COORDINATION OF 1990 AMENDMENT WITH SECTION 15

Pub. L. 101-508, title XI, §11001(c), Nov. 5, 1990, 104 Stat. 1388-400, provided that: “Except as otherwise expressly provided in this title, no amendment made by this title [see Tables for classification] shall be treated as a change in a rate of tax for purposes of section 15 of the Internal Revenue Code of 1986.”

COORDINATION OF 1987 AMENDMENT WITH SECTION 15

Pub. L. 100-203, title X, §10000(c), Dec. 22, 1987, 101 Stat. 1330-382, provided that: “No amendment made by this title [see Tables for classification] shall be treated as a change in a rate of tax for purposes [of] section 15 of the Internal Revenue Code of 1986.”

COORDINATION OF 1986 AMENDMENT WITH SECTION 15

Pub. L. 99-514, §3(b), Oct. 22, 1986, 100 Stat. 2095, provided that:

“(1) IN GENERAL.—Except as provided in paragraph (2), for purposes of section 15 of the Internal Revenue Code of 1986, no amendment or repeal made by this Act [see Tables for classification] shall be treated as a change in the rate of a tax imposed by chapter 1 of such Code.

“(2) EXCEPTION.—Paragraph (1) shall not apply to the amendment made by section 601 [amending section 11 of this title] (relating to corporate rate reductions).”

PART IV—CREDITS AGAINST TAX

Subpart

- A. Nonrefundable personal credits.
- B. Other credits.
- C. Refundable credits.
- D. Business-related credits.
- E. Rules for computing investment credit.
- F. Rules for computing work opportunity credit.
- G. Credit against regular tax for prior year minimum tax liability.¹

[H to J. Repealed.]

AMENDMENTS

2017—Pub. L. 115-97, title I, §13404(a), Dec. 22, 2017, 131 Stat. 2138, struck out items for subparts H “Nonrefund-

¹ Editorially supplied. Subpart G of part IV added by Pub. L. 99-514 without corresponding amendment of part analysis.