

2017, 131 Stat. 2060; Pub. L. 115-141, div. U, title IV, §401(a)(154), Mar. 23, 2018, 132 Stat. 1191.)

#### INFLATION ADJUSTED ITEMS FOR CERTAIN YEARS

*For inflation adjustment of certain items in this section, see Revenue Procedures listed in a table under section 1 of this title.*

#### AMENDMENTS

2018—Subsec. (g)(6). Pub. L. 115-141 substituted “220(f)(4)” for “220(e)(4)”.

2017—Subsec. (a)(3)(B)(i)(II). Pub. L. 115-97 substituted “for ‘calendar year 2016’ in subparagraph (A)(ii)” for “for ‘calendar year 1992’ in subparagraph (B) thereof”.

2014—Subsec. (e)(2). Pub. L. 113-295, §102(e)(2)(A), inserted “a qualified ABLE program (as defined in section 529A),” after “529,”.

Subsec. (g)(6). Pub. L. 113-295, §102(e)(2)(B), inserted “529A(c)(3),” after “529(c)(6),”.

#### EFFECTIVE DATE OF 2017 AMENDMENT

Amendment by Pub. L. 115-97 applicable to taxable years beginning after Dec. 31, 2017, see section 11002(e) of Pub. L. 115-97, set out as a note under section 1 of this title.

#### EFFECTIVE DATE OF 2014 AMENDMENT

Amendment by Pub. L. 113-295 applicable to taxable years beginning after Dec. 31, 2014, see section 102(f)(1) of Pub. L. 113-295, set out as a note under section 552a of Title 5, Government Organization and Employees.

#### EFFECTIVE DATE

Section applicable to any individual whose expatriation date is on or after June 17, 2008, see section 301(g)(1) of Pub. L. 110-245, set out as a note under section 2801 of this title.

### § 878. Foreign educational, charitable, and certain other exempt organizations

**For special provisions relating to foreign educational, charitable, and other exempt organizations, see sections 512(a) and 4948.**

(Aug. 16, 1954, ch. 736, 68A Stat. 282, §877; renumbered §878, Pub. L. 89-809, title I, §103(f)(1), Nov. 13, 1966, 80 Stat. 1551; amended Pub. L. 91-172, title I, §101(j)(20), Dec. 30, 1969, 83 Stat. 528.)

#### AMENDMENTS

1969—Pub. L. 91-172 substituted provisions requiring reference to organizations in sections 512(a) and 4948 for provisions requiring reference to trusts in section 512(a), and struck out reference to unrelated business income.

#### EFFECTIVE DATE OF 1969 AMENDMENT

Amendment by Pub. L. 91-172 applicable to taxable years beginning after Dec. 31, 1969, see section 101(k)(2)(B) of Pub. L. 91-172, set out as an Effective Date note under section 4940 of this title.

### § 879. Tax treatment of certain community income in the case of nonresident alien individuals

#### (a) General rule

In the case of a married couple 1 or both of whom are nonresident alien individuals and who have community income for the taxable year, such community income shall be treated as follows:

(1) Earned income (within the meaning of section 911(d)(2)), other than trade or business

income and a partner’s distributive share of partnership income, shall be treated as the income of the spouse who rendered the personal services,

(2) Trade or business income, and a partner’s distributive share of partnership income, shall be treated as provided in section 1402(a)(5),

(3) Community income not described in paragraph (1) or (2) which is derived from the separate property (as determined under the applicable community property law) of one spouse shall be treated as the income of such spouse, and

(4) All other such community income shall be treated as provided in the applicable community property law.

#### (b) Exception where election under section 6013(g) is in effect

Subsection (a) shall not apply for any taxable year for which an election under subsection (g) or (h) of section 6013 (relating to election to treat nonresident alien individual as resident of the United States) is in effect.

#### (c) Definitions and special rules

For purposes of this section—

##### (1) Community income

The term “community income” means income which, under applicable community property laws, is treated as community income.

##### (2) Community property laws

The term “community property laws” means the community property laws of a State, a foreign country, or a possession of the United States.

##### (3) Determination of marital status

The determination of marital status shall be made under section 7703(a).

(Added Pub. L. 94-455, title X, §1012(b)(1), Oct. 4, 1976, 90 Stat. 1613; amended Pub. L. 97-34, title I, §111(b)(4), Aug. 13, 1981, 95 Stat. 194; Pub. L. 98-369, div. A, title I, §139(a), (b)(1), July 18, 1984, 98 Stat. 677; Pub. L. 99-514, title XIII, §1301(j)(9), Oct. 22, 1986, 100 Stat. 2658.)

#### AMENDMENTS

1986—Subsec. (c)(3). Pub. L. 99-514 substituted “section 7703(a)” for “section 143(a)”.

1984—Pub. L. 98-369, §139(b)(1), substituted “nonresident alien individuals” for “a resident or citizen of the United States who is married to a nonresident alien individual” in section catchline.

Subsec. (a). Pub. L. 98-369, §139(a), substituted in provision preceding par. (1) “married couple 1 or both of whom are nonresident alien individuals” for “citizen or resident of the United States who is married to a nonresident alien individual”.

1981—Subsec. (a)(1). Pub. L. 97-34 substituted “section 911(d)(2)” for “section 911(b)”.

#### EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-514 applicable to bonds issued after Aug. 15, 1986, except as otherwise provided, see sections 1311 to 1318 of Pub. L. 99-514, set out as an Effective Date; Transitional Rules note under section 141 of this title.

#### EFFECTIVE DATE OF 1984 AMENDMENT

Pub. L. 98-369, div. A, title I, §139(c), July 18, 1984, 98 Stat. 677, provided that: “The amendments made by