

Subtitle A—Income Taxes

- Chapter 1. Normal taxes and surtaxes.
2. Tax on self-employment income.
2A. Unearned income Medicare contribution.
3. Withholding of tax on nonresident aliens and foreign corporations.
4. Taxes to enforce reporting on certain foreign accounts.
[5. Repealed.]
6. Consolidated returns.

AMENDMENTS

2010—Pub. L. 111-152, title I, §1402(a)(3), Mar. 30, 2010, 124 Stat. 1062, which directed amendment of the "table of chapters for subtitle A of chapter 1 of the Internal Revenue Code of 1986" by adding item for chapter 2A, was executed by adding item for chapter 2A to the table of chapters for this subtitle to reflect the probable intent of Congress.

Pub. L. 111-147, title V, §501(c)(8), Mar. 18, 2010, 124 Stat. 106, which directed amendment of the "table of chapters of the Internal Revenue Code of 1986" by adding item for chapter 4 "at the end", was executed by adding item for chapter 4 after item for chapter 3 in the table of chapters for this subtitle to reflect the probable intent of Congress.

1997—Pub. L. 105-34, title XI, §1131(c)(4), Aug. 5, 1997, 111 Stat. 980, struck out item for chapter 5 "Tax on transfers to avoid income tax".

1990—Pub. L. 101-508, title XI, §11801(b)(11), Nov. 5, 1990, 104 Stat. 1388-522, struck out item for chapter 4 "Rules applicable to recovery of excessive profits on government contracts".

1984—Pub. L. 98-369, div. A, title IV, §474(r)(29)(D), July 18, 1984, 98 Stat. 844, struck out "and tax-free covenant bonds" at end of item for chapter 3.

CHAPTER 1—NORMAL TAXES AND SURTAXES

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1 Section numbers editorially supplied.

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AMENDMENTS

2018—Pub. L. 115-141, div. U, title IV, §401(a)(1), (d)(4)(A), (5)(A), (6)(A), Mar. 23, 2018, 132 Stat. 1184, 1209-1211, transferred subchapter R to follow subchapter Q and struck out subchapter W "District of Columbia Enterprise Zone", subchapter X "Renewal Communities", and subchapter Y "Short-Term Regional Benefits".

2017—Pub. L. 115-97, title I, §13823(c), Dec. 22, 2017, 131 Stat. 2188, added subchapter Z.

2005—Pub. L. 109-135, title I, §101(b)(4), Dec. 21, 2005, 119 Stat. 2593, substituted "Short-Term Regional Benefits" for "New York Liberty Zone Benefits" in subchapter Y.

2004—Pub. L. 108-357, title II, §248(b)(2), Oct. 22, 2004, 118 Stat. 1457, added subchapter R.

2002—Pub. L. 107-147, title III, §301(c), Mar. 9, 2002, 116 Stat. 40, added subchapter Y.

2000—Pub. L. 106-554, §1(a)(7) [title I, §101(d)], Dec. 21, 2000, 114 Stat. 2763, 2763A-600, added subchapter X.

1997—Pub. L. 105-34, title VII, §701(c), Aug. 5, 1997, 111 Stat. 869, added subchapter W.

1993—Pub. L. 103-66, title XIII, §13301(b), Aug. 10, 1993, 107 Stat. 555, added subchapter U.

1986—Pub. L. 99-514, title XIII, §1303(c)(1), Oct. 22, 1986, 100 Stat. 2658, struck out subchapter U "General stock ownership plans".

1982—Pub. L. 97-354, §5(b), Oct. 19, 1982, 96 Stat. 1697, substituted in subchapter S "Tax treatment of S corporations and their shareholders" for "Election of certain small business corporations as to taxable status".

1980—Pub. L. 96-589, §3(a)(2), Dec. 24, 1980, 94 Stat. 3400, added subchapter V.

1978—Pub. L. 95-600, title VI, §601(c)(1), Nov. 6, 1978, 92 Stat. 2897, added subchapter U.

1966—Pub. L. 89-389, §4(b)(2), Apr. 14, 1966, 80 Stat. 116, struck out subchapter R effective January 1, 1969.

1962—Pub. L. 87-834, §17(b)(4), Oct. 16, 1962, 76 Stat. 1051, added subchapter T.

1960—Pub. L. 86-779, §10(c), Sept. 14, 1960, 74 Stat. 1009, added to subchapter M heading "and real estate investment trusts".

1958—Pub. L. 85-866, title I, §64(d)(1), Sept. 2, 1958, 72 Stat. 1656, added subchapter S.

Subchapter A—Determination of Tax Liability

Part
I. Tax on individuals.
II. Tax on corporations.
III. Changes in rates during a taxable year.
IV. Credits against tax.
[V. Repealed.]
VI. Minimum tax for tax preferences.1
VII. Base erosion and anti-abuse tax2
[VIII. Repealed.]

AMENDMENTS

2017—Pub. L. 115-97, title I, §14401(d)(1), Dec. 22, 2017, 131 Stat. 2233, added part VII.

2014—Pub. L. 113-295, div. A, title II, §221(a)(12)(A), Dec. 19, 2014, 128 Stat. 4038, struck out part VII "Environmental tax".

1989—Pub. L. 101-234, title I, §102(a), Dec. 13, 1989, 103 Stat. 1980, repealed Pub. L. 100-360, §111, and provided that the provisions of law amended by such section are restored or revived as if such section had not been enacted, see 1988 Amendment note below.

1988—Pub. L. 100-360, title I, §111(c), July 1, 1988, 102 Stat. 697, added part VIII "Supplemental medicare premium".

1 Part heading amended by Pub. L. 99-514 without corresponding amendment of analysis.

2 So in original. Probably should be followed by a period.