

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]."

SAVINGS PROVISION

For provisions that nothing in amendment by section 401(d)(1)(D)(xviii) of Pub. L. 115-141 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Mar. 23, 2018, for purposes of determining liability for tax for periods ending after Mar. 23, 2018, see section 401(e) of Pub. L. 115-141, set out as a note under section 23 of this title.

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 im-

posed 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, applicable 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.