

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-