

**Statutory Notes and Related Subsidiaries****EFFECTIVE DATE OF 2021 AMENDMENT**

Amendment by Pub. L. 117-2 applicable to taxable years beginning after Dec. 31, 2019, see section 9042(c) of Pub. L. 117-2, set out as a note under section 74 of this title.

**EFFECTIVE DATE OF 2014 AMENDMENT**

Amendment by Pub. L. 113-295 effective Dec. 19, 2014, subject to a savings provision, see section 221(b) of Pub. L. 113-295, set out as a note under section 1 of this title.

**EFFECTIVE DATE OF 2009 AMENDMENT**

Pub. L. 111-5, div. B, title I, §1007(b), Feb. 17, 2009, 123 Stat. 317, provided that: "The amendment made by this section [amending this section] shall apply to taxable years beginning after December 31, 2008."

**EFFECTIVE DATE OF 1986 AMENDMENT**

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

**EFFECTIVE DATE OF 1983 AMENDMENT**

Amendment by section 121(f)(1) of Pub. L. 98-21 applicable to benefits received after Dec. 31, 1983, in taxable years ending after such date, except for any portion of a lump-sum payment of social security benefits received after Dec. 31, 1983, if the generally applicable payment date for such portion was before Jan. 1, 1984, see section 121(g) of Pub. L. 98-21, set out as an Effective Date note under section 86 of this title.

Amendment by section 122(c)(2) of Pub. L. 98-21 applicable to taxable years beginning after Dec. 31, 1983, except that if an individual's annuity starting date was deferred under section 105(d)(6) of this title as in effect on the day before Apr. 20, 1983, such deferral shall end on the first day of such individual's first taxable year beginning after Dec. 31, 1983, see section 122(d) of Pub. L. 98-21, set out as a note under section 22 of this title.

**EFFECTIVE DATE OF 1982 AMENDMENT**

Pub. L. 97-248, title VI, §611(b), Sept. 3, 1982, 96 Stat. 706, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

"(1) **COMPENSATION PAID AFTER 1981.**—The amendments made by this section [amending this section] shall apply to payments of unemployment compensation made after December 31, 1981, in taxable years ending after such date.

"(2) **NO ADDITION TO TAX FOR UNDERPAYMENT OF ESTIMATED TAX ATTRIBUTABLE TO APPLICATION OF AMENDMENTS TO COMPENSATION PAID IN 1982.**—No addition to tax shall be made under section 6654 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] with respect to any underpayment to the extent such underpayment is attributable to unemployment compensation which is received during 1982 and which (but for the amendments made by subsection (a)) would not be includable in gross income.

"(3) **SPECIAL RULE FOR FISCAL YEAR TAXPAYERS.**—In the case of a taxable year (other than a calendar year) which includes January 1, 1982—

"(A) the amendments made by this section shall be applied by taking into account the entire amount of unemployment compensation received during such taxable year, but

"(B) the increase in gross income for such taxable year as a result of such amendments shall not exceed the amount of unemployment compensation paid after December 31, 1981.

"(4) **UNEMPLOYMENT COMPENSATION DEFINED.**—For purposes of this subsection, the term 'unemployment compensation' has the meaning given to such term by section 85(c) [now 85(b)] of the Internal Revenue Code of 1986."

**EFFECTIVE DATE OF 1981 AMENDMENT**

Amendment by Pub. L. 97-34 applicable to taxable years beginning after Dec. 31, 1981, see section 103(d) of Pub. L. 97-34, set out as a note under section 62 of this title.

**EFFECTIVE DATE**

Pub. L. 95-600, title I, §112(d), Nov. 6, 1978, 92 Stat. 2778, as amended by Pub. L. 98-369, div. A, title X, §1075(a), July 18, 1984, 98 Stat. 1053, provided that: "The amendments made by this section [enacting this section and section 6050B of this title] shall apply to payments of unemployment compensation made after December 31, 1978, in taxable years ending after such date, except that such amendments shall not apply to payments made for weeks of unemployment ending before December 1, 1978."

**WAIVER OF STATUTE OF LIMITATIONS**

Pub. L. 98-369, div. A, title X, §1075(b), July 18, 1984, 98 Stat. 1053, provided that: "If credit or refund of any overpayment of tax resulting from the amendment made by subsection (a) [amending section 112(d) of Pub. L. 95-600, set out as an Effective Date note above] is barred on the date of the enactment of this Act [July 18, 1984] or at any time during the 1-year period beginning on the date of the enactment of this Act by the operation of any law or rule of law (including res judicata), refund or credit of such overpayment (to the extent attributable to the amendment made by subsection (a)) may, nevertheless, be made or allowed if claim therefor is filed before the close of such 1-year period."

**§ 86. Social security and tier 1 railroad retirement benefits****(a) In general****(1) In general**

Except as provided in paragraph (2), gross income for the taxable year of any taxpayer described in subsection (b) (notwithstanding section 207 of the Social Security Act) includes social security benefits in an amount equal to the lesser of—

(A) one-half of the social security benefits received during the taxable year, or

(B) one-half of the excess described in subsection (b)(1).

**(2) Additional amount**

In the case of a taxpayer with respect to whom the amount determined under subsection (b)(1)(A) exceeds the adjusted base amount, the amount included in gross income under this section shall be equal to the lesser of—

(A) the sum of—

(i) 85 percent of such excess, plus

(ii) the lesser of the amount determined under paragraph (1) or an amount equal to one-half of the difference between the adjusted base amount and the base amount of the taxpayer, or

(B) 85 percent of the social security benefits received during the taxable year.

**(b) Taxpayers to whom subsection (a) applies****(1) In general**

A taxpayer is described in this subsection if—

(A) the sum of—

(i) the modified adjusted gross income of the taxpayer for the taxable year, plus

(ii) one-half of the social security benefits received during the taxable year, exceeds

(B) the base amount.

**(2) Modified adjusted gross income**

For purposes of this subsection, the term “modified adjusted gross income” means adjusted gross income—

(A) determined without regard to this section and sections 85(c), 135, 137, 221, 911, 931, and 933, and

(B) increased by the amount of interest received or accrued by the taxpayer during the taxable year which is exempt from tax.

**(c) Base amount and adjusted base amount**

For purposes of this section—

**(1) Base amount**

The term “base amount” means—

(A) except as otherwise provided in this paragraph, \$25,000,

(B) \$32,000 in the case of a joint return, and

(C) zero in the case of a taxpayer who—

(i) is married as of the close of the taxable year (within the meaning of section 7703) but does not file a joint return for such year, and

(ii) does not live apart from his spouse at all times during the taxable year.

**(2) Adjusted base amount**

The term “adjusted base amount” means—

(A) except as otherwise provided in this paragraph, \$34,000,

(B) \$44,000 in the case of a joint return, and

(C) zero in the case of a taxpayer described in paragraph (1)(C).

**(d) Social security benefit**

**(1) In general**

For purposes of this section, the term “social security benefit” means any amount received by the taxpayer by reason of entitlement to—

(A) a monthly benefit under title II of the Social Security Act, or

(B) a tier 1 railroad retirement benefit.

**(2) Adjustment for repayments during year**

**(A) In general**

For purposes of this section, the amount of social security benefits received during any taxable year shall be reduced by any repayment made by the taxpayer during the taxable year of a social security benefit previously received by the taxpayer (whether or not such benefit was received during the taxable year).

**(B) Denial of deduction**

If (but for this subparagraph) any portion of the repayments referred to in subparagraph (A) would have been allowable as a deduction for the taxable year under section 165, such portion shall be allowable as a deduction only to the extent it exceeds the social security benefits received by the taxpayer during the taxable year (and not repaid during such taxable year).

**(3) Workmen’s compensation benefits substituted for social security benefits**

For purposes of this section, if, by reason of section 224 of the Social Security Act (or by

reason of section 3(a)(1) of the Railroad Retirement Act of 1974), any social security benefit is reduced by reason of the receipt of a benefit under a workmen’s compensation act, the term “social security benefit” includes that portion of such benefit received under the workmen’s compensation act which equals such reduction.

**(4) Tier 1 railroad retirement benefit**

For purposes of paragraph (1), the term “tier 1 railroad retirement benefit” means—

(A) the amount of the annuity under the Railroad Retirement Act of 1974 equal to the amount of the benefit to which the taxpayer would have been entitled under the Social Security Act if all of the service after December 31, 1936, of the employee (on whose employment record the annuity is being paid) had been included in the term “employment” as defined in the Social Security Act, and

(B) a monthly annuity amount under section 3(f)(3) of the Railroad Retirement Act of 1974.

**(5) Effect of early delivery of benefit checks**

For purposes of subsection (a), in any case where section 708 of the Social Security Act causes social security benefit checks to be delivered before the end of the calendar month for which they are issued, the benefits involved shall be deemed to have been received in the succeeding calendar month.

**(e) Limitation on amount included where taxpayer receives lump-sum payment**

**(1) Limitation**

If—

(A) any portion of a lump-sum payment of social security benefits received during the taxable year is attributable to prior taxable years, and

(B) the taxpayer makes an election under this subsection for the taxable year,

then the amount included in gross income under this section for the taxable year by reason of the receipt of such portion shall not exceed the sum of the increases in gross income under this chapter for prior taxable years which would result solely from taking into account such portion in the taxable years to which it is attributable.

**(2) Special rules**

**(A) Year to which benefit attributable**

For purposes of this subsection, a social security benefit is attributable to a taxable year if the generally applicable payment date for such benefit occurred during such taxable year.

**(B) Election**

An election under this subsection shall be made at such time and in such manner as the Secretary shall by regulations prescribe. Such election, once made, may be revoked only with the consent of the Secretary.

**(f) Treatment as pension or annuity for certain purposes**

For purposes of—

(1) section 22(c)(3)(A) (relating to reduction for amounts received as pension or annuity),

- (2) section 32(c)(2) (defining earned income),  
 (3) section 219(f)(1) (defining compensation),  
 and  
 (4) section 911(b)(1) (defining foreign earned income),

any social security benefit shall be treated as an amount received as a pension or annuity.

(Added and amended Pub. L. 98-21, title I, § 121(a), title III, § 335(b)(2)(A), Apr. 20, 1983, 97 Stat. 80, 130; Pub. L. 98-76, title II, § 224(d), Aug. 12, 1983, 97 Stat. 424; Pub. L. 98-369, div. A, title IV, § 474(r)(2), div. B, title VI, § 2661(o)(1), July 18, 1984, 98 Stat. 839, 1158; Pub. L. 99-272, title XII, § 12111(b), title XIII, § 13204(a), Apr. 7, 1986, 100 Stat. 287, 313; Pub. L. 99-514, title I, § 131(b)(2), title XIII, § 1301(j)(8), title XVIII, § 1847(b)(2), Oct. 22, 1986, 100 Stat. 2113, 2658, 2856; Pub. L. 100-647, title I, § 1001(e), title VI, § 6009(c)(1), Nov. 10, 1988, 102 Stat. 3351, 3690; Pub. L. 103-66, title XIII, § 13215(a), (b), Aug. 10, 1993, 107 Stat. 475, 476; Pub. L. 103-296, title III, § 309(d), Aug. 15, 1994, 108 Stat. 1523; Pub. L. 104-188, title I, §§ 1704(t)(3), 1807(c)(2), Aug. 20, 1996, 110 Stat. 1887, 1902; Pub. L. 105-277, div. J, title IV, § 4003(a)(2)(B), Oct. 21, 1998, 112 Stat. 2681-908; Pub. L. 107-16, title IV, § 431(c)(1), June 7, 2001, 115 Stat. 68; Pub. L. 108-357, title I, § 102(d)(1), Oct. 22, 2004, 118 Stat. 1428; Pub. L. 115-97, title I, § 13305(b)(1), Dec. 22, 2017, 131 Stat. 2126; Pub. L. 116-260, div. EE, title I, § 104(b)(2)(C), Dec. 27, 2020, 134 Stat. 3041; Pub. L. 117-2, title IX, § 9042(b)(2), Mar. 11, 2021, 135 Stat. 122.)

### Editorial Notes

#### REFERENCES IN TEXT

The Social Security Act, referred to in subsecs. (a)(1) and (d)(1)(A), (3), (4)(A), (5), is act Aug. 14, 1935, ch. 531, 49 Stat. 620, as amended, which is classified generally to chapter 7 (§ 301 et seq.) of Title 42, The Public Health and Welfare. Title II of the Act is classified generally to subchapter II (§ 401 et seq.) of Title 42. Sections 207, 224, and 708 of the Act are classified to sections 407, 424a, and 909 of Title 42, respectively. For complete classification of this Act to the Code, see section 1305 of Title 42 and Tables.

The Railroad Retirement Act of 1974, referred to in subsec. (d)(3), (4), is act Aug. 29, 1935, ch. 812, as amended generally by Pub. L. 93-445, title I, § 101, Oct. 16, 1974, 88 Stat. 1305, which is classified generally to subchapter IV (§ 231 et seq.) of chapter 9 of Title 45, Railroads. Section 3(a)(1), (f)(3) of the Act is classified to section 231b(a)(1), (f)(3) of Title 45. For further details and complete classification of this Act to the Code, see Codification note set out preceding section 231 of Title 45, section 231t of Title 45, and Tables.

#### PRIOR PROVISIONS

A prior section 86 was renumbered section 87 of this title.

#### AMENDMENTS

2021—Subsec. (b)(2)(A). Pub. L. 117-2 inserted “85(c),” before “135”.

2020—Subsec. (b)(2)(A). Pub. L. 116-260 struck out “222,” after “221,”.

2017—Subsec. (b)(2)(A). Pub. L. 115-97 struck out “199,” before “221”.

2004—Subsec. (b)(2)(A). Pub. L. 108-357 inserted “199,” before “221”.

2001—Subsec. (b)(2)(A). Pub. L. 107-16 inserted “222,” after “221,”.

1998—Subsec. (b)(2)(A). Pub. L. 105-277 inserted “221,” after “137,”.

1996—Subsec. (b)(2). Pub. L. 104-188, § 1704(t)(3), substituted “means adjusted” for “means adusted” in introductory provisions.

Subsec. (b)(2)(A). Pub. L. 104-188, § 1807(c)(2), inserted “137,” before “911”.

1994—Subsec. (d)(1). Pub. L. 103-296 struck out at end “For purposes of the preceding sentence, the amount received by any taxpayer shall be determined as if the Social Security Act did not contain section 203(i) thereof.”

1993—Subsec. (a). Pub. L. 103-66, § 13215(a), designated existing provisions as par. (1), inserted par. (1) heading, substituted “Except as provided in paragraph (2), gross” for “Gross”, redesignated former pars. (1) and (2) as subpars. (A) and (B), respectively, and added par. (2).

Subsec. (c). Pub. L. 103-66, § 13215(b), amended heading and text of subsec. (c) generally. Prior to amendment, text read as follows: “For purposes of this section, the term ‘base amount’ means—

“(1) except as otherwise provided in this subsection, \$25,000.

“(2) \$32,000, in the case of a joint return, and

“(3) zero, in the case of a taxpayer who—

“(A) is married at the close of the taxable year (within the meaning of section 7703) but does not file a joint return for such year, and

“(B) does not live apart from his spouse at all times during the taxable year.”

1988—Subsec. (b)(2)(A). Pub. L. 100-647, § 6009(c)(1), inserted “135,” before “911”.

Subsec. (f)(4), (5). Pub. L. 100-647, § 1001(e), redesignated par. (5) as (4) and struck out former par. (4) which read as follows: “section 221(b)(2) (defining earned income), and”.

1986—Subsec. (b)(2)(A). Pub. L. 99-514, § 131(b)(2), substituted “sections” for “sections 221.”

Subsec. (c)(3)(A). Pub. L. 99-514, § 1301(j)(8), substituted “section 7703” for “section 143”.

Subsec. (d)(4). Pub. L. 99-272, § 13204(a), in amending par. (4) generally, designated existing provisions as introductory clause of par. (4), struck out “a monthly benefit under section 3(a), 3(f)(3), 4(a), or 4(f) of the Railroad Retirement Act of 1974”, and added cls. (A) and (B).

Subsec. (d)(5). Pub. L. 99-272, § 12111(b), added par. (5).

Subsec. (f)(1). Pub. L. 99-514, § 1847(b)(2), substituted “section 22(c)(3)(A)” for “section 37(c)(3)(A)”.

1984—Subsec. (f)(1). Pub. L. 98-369, § 2661(o)(1), added par. (1). Former par. (1) redesignated par. (2).

Pub. L. 98-369, § 474(r)(2), substituted “section 32(c)(2)” for “section 43(c)(2)”.

Subsec. (f)(2)–(5). Pub. L. 98-369, § 2661(o)(1), redesignated pars. (1) to (4) as (2) to (5), respectively.

1983—Subsec. (a). Pub. L. 98-21, § 335(b)(2)(A), inserted “(notwithstanding section 207 of the Social Security Act)”.

Subsec. (d)(4). Pub. L. 98-76 inserted “3(f)(3),” after “3(a),”.

### Statutory Notes and Related Subsidiaries

#### EFFECTIVE DATE OF 2021 AMENDMENT

Amendment by Pub. L. 117-2 applicable to taxable years beginning after Dec. 31, 2019, see section 9042(c) of Pub. L. 117-2, set out as a note under section 74 of this title.

#### EFFECTIVE DATE OF 2020 AMENDMENT

Amendment by Pub. L. 116-260 applicable to taxable years beginning after Dec. 31, 2020, see section 104(c) of div. EE of Pub. L. 116-260, set out as a note under section 25A of this title.

#### EFFECTIVE DATE OF 2017 AMENDMENT

Amendment by Pub. L. 115-97 applicable to taxable years beginning after Dec. 31, 2017, except as provided by transition rule, see section 13305(c) of Pub. L. 115-97, set out as a note under section 74 of this title.

#### EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by Pub. L. 108-357 applicable to taxable years beginning after Dec. 31, 2004, see section 102(e) of

Pub. L. 108-357, set out as a note under section 56 of this title.

#### EFFECTIVE DATE OF 2001 AMENDMENT

Amendment by Pub. L. 107-16 applicable to payments made in taxable years beginning after Dec. 31, 2001, see section 431(d) of Pub. L. 107-16, set out as a note under section 62 of this title.

#### EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105-277, div. J, title IV, § 4003(l), Oct. 21, 1998, 112 Stat. 2681-910, provided that: "The amendments made by this section [amending this section and sections 135, 137, 163, 172, 219, 221, 264, 351, 368, 469, 954, 2001, 6311, 6404, and 9510 of this title and amending provisions set out as a note under section 7508A of this title] shall take effect as if included in the provisions of the 1997 Act [Pub. L. 105-34] to which they relate."

#### EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by section 1807(c)(2) of Pub. L. 104-188 applicable to taxable years beginning after Dec. 31, 1996, see section 1807(e) of Pub. L. 104-188, set out as an Effective Date note under section 23 of this title.

#### EFFECTIVE DATE OF 1994 AMENDMENT

Pub. L. 103-296, title III, § 309(e)(2), Aug. 15, 1994, 108 Stat. 1524, provided that: "The amendment made by subsection (d) [amending this section] shall apply with respect to benefits received after December 31, 1995, in taxable years ending after such date."

#### EFFECTIVE DATE OF 1993 AMENDMENT

Pub. L. 103-66, title XIII, § 13215(d), Aug. 10, 1993, 107 Stat. 477, provided that: "The amendments made by subsections (a) and (b) [amending this section] shall apply to taxable years beginning after December 31, 1993."

#### EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by section 1001(e) of 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.

Pub. L. 100-647, title VI, § 6009(d), Nov. 10, 1988, 102 Stat. 3690, provided that: "The amendments made by this section [enacting section 135 of this title, amending this section and sections 219 and 469 of this title, and renumbering former section 135 as section 136 of this title] shall apply to taxable years beginning after December 31, 1989."

#### EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by section 131(b)(2) of 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.

Amendment by section 1301(j)(8) of Pub. L. 99-514 applicable to bonds issued after Aug. 15, 1986, except as otherwise provided, see sections 1311-1318 of Pub. L. 99-514, set out as an Effective Date; Transitional Rules note under section 141 of this title.

Amendment by section 1847(b)(2) of Pub. L. 99-514 effective, except as otherwise provided, as if included in the provisions of the Tax Reform Act of 1984, Pub. L. 98-369, div. A, to which such amendment relates, see section 1881 of Pub. L. 99-514, set out as a note under section 48 of this title.

Amendment by section 12111(b) of Pub. L. 99-272 applicable with respect to benefit checks issued for months ending after Apr. 7, 1986, see section 12111(c) of Pub. L. 99-272, set out as a note under section 909 of Title 42, The Public Health and Welfare.

Pub. L. 99-272, title XIII, § 13204(b), Apr. 7, 1986, 100 Stat. 313, provided that: "The amendment made by subsection (a) [amending this section] shall apply to any

monthly benefit for which the generally applicable payment date is after December 31, 1985."

#### EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by section 474(r)(2) of 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.

Amendment by section 2661 of Pub. L. 98-369 effective as though included in the enactment of the Social Security Amendments of 1983, Pub. L. 98-21, see section 2664(a) of Pub. L. 98-369, set out as a note under section 401 of Title 42, The Public Health and Welfare.

#### EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by Pub. L. 98-76 applicable to benefits received after Dec. 31, 1983, in taxable years ending after such date, except for portions of lump-sum payments received after Dec. 31, 1983, if the generally applicable payment date for such portion was before Jan. 1, 1984, see section 227(b) of Pub. L. 98-76 set out as a note under section 72 of this title.

#### EFFECTIVE DATE

Pub. L. 98-21, title I, § 121(g), Apr. 20, 1983, 97 Stat. 84, as amended by Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095, provided that:

"(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section [enacting this section and section 6050F of this title, amending sections 85, 128, 861, 871, 1441, and 6103 of this title and section 3413 of Title 12, Banks and Banking, and enacting provisions set out as a note under section 401 of Title 42, The Public Health and Welfare] shall apply to benefits received after December 31, 1983, in taxable years ending after such date.

"(2) TREATMENT OF CERTAIN LUMP-SUM PAYMENTS RECEIVED AFTER DECEMBER 31, 1983.—The amendments made by this section shall not apply to any portion of a lump-sum payment of social security benefits (as defined in section 86(d) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954]) received after December 31, 1983, if the generally applicable payment date for such portion was before January 1, 1984."

#### 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.

### § 87. Alcohol and biodiesel fuels credits

Gross income includes—

(1) the amount of the alcohol fuel credit determined with respect to the taxpayer for the taxable year under section 40(a), and

(2) the biodiesel fuels credit determined with respect to the taxpayer for the taxable year under section 40A(a).

(Added Pub. L. 96-223, title II, § 232(c)(1), Apr. 2, 1980, 94 Stat. 276, § 86; renumbered § 87, Pub. L. 98-21, title I, § 121(a), Apr. 20, 1983, 97 Stat. 80; amended Pub. L. 98-369, div. A, title IV, § 474(r)(3), July 18, 1984, 98 Stat. 839; Pub. L. 108-357, title III, § 302(c)(1)(A), Oct. 22, 2004, 118 Stat. 1465.)

#### Editorial Notes

##### AMENDMENTS

2004—Pub. L. 108-357 amended section catchline and text generally. Prior to amendment, text read as fol-