

Subsec. (c)(2)(A). Pub. L. 98-369, §722(g)(3), inserted “which a preponderance of the evidence indicates was”.

1983—Subsec. (b)(1). Pub. L. 97-448 substituted “December 31, 1982” for “January 2, 1978”.

1976—Subsec. (b). Pub. L. 94-569 substituted “to apply for any taxable year beginning” for “to apply for any taxable year beginning more than 2 years after” in provisions preceding par. (1), substituted “after January 2, 1978” for “the date of enactment of this subsection” in par. (1), and substituted “more than 2 years after the date designated” for “the date designated” in par. (2).

Pub. L. 94-455 substituted “of members” for “on members” in heading.

1975—Subsec. (a). Pub. L. 93-597, §4(a)(1), (2), designated existing provisions as subsec. (a), added heading, and in subsec. (a) as so designated, struck out “during an induction period (as defined in section 112(c)(5))”, respectively.

Subsec. (b). Pub. L. 93-597, §4(a)(3), added subsec. (b).

Statutory Notes and Related Subsidiaries

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 2003 AMENDMENT

Amendment by Pub. L. 108-121 applicable with respect to any astronaut whose death occurs after Dec. 31, 2002, see section 110(a)(4) of Pub. L. 108-121, set out as a note under section 5 of this title.

EFFECTIVE DATE OF 2002 AMENDMENT

Pub. L. 107-134, title I, §101(d), Jan. 23, 2002, 115 Stat. 2429, provided that:

“(1) EFFECTIVE DATE.—The amendments made by this section [amending this section and sections 5 and 6013 of this title] shall apply to taxable years ending before, on, or after September 11, 2001.

“(2) WAIVER OF LIMITATIONS.—If refund or credit of any overpayment of tax resulting from the amendments made by this section is prevented at any time before the close of the 1-year period beginning on the date of the enactment of this Act [Jan. 23, 2002] by the operation of any law or rule of law (including res judicata), such refund or credit may nevertheless be made or allowed if claim therefor is filed before the close of such period.”

Amendment by section 113(b) of Pub. L. 107-134 applicable to taxable years ending on or after Sept. 11, 2001, see section 113(c) of Pub. L. 107-134, set out as a note under section 104 of this title.

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1982, see section 1708(b) of Pub. L. 99-514, set out as a note under section 2 of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Pub. L. 98-369, div. A, title VII, §722(g)(5), July 18, 1984, 98 Stat. 975, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(A) IN GENERAL.—The amendments made by this subsection [amending this section and enacting and amending provisions set out below] shall take effect as if they were included in the amendments made by section 1 of Public Law 98-259 [amending this section and enacting provisions set out below].

“(B) STATUTE OF LIMITATIONS WAIVED.—Notwithstanding section 6511 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954], the time for filing a claim for credit or refund of any overpayment of tax resulting from the amendments made by this subsection shall not expire before the date 1 year after the date of the enactment of this Act [July 18, 1984].”

Pub. L. 98-259, §1(b), Apr. 10, 1984, 98 Stat. 143, as amended by Pub. L. 98-369, div. A, title VII, §722(g)(1),

July 18, 1984, 98 Stat. 974; Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(1) IN GENERAL.—The amendment made by subsection (a) [amending this section] shall apply with respect to all taxable years (whether beginning before, on, or after the date of enactment of this Act [Apr. 10, 1984]) of individuals dying after November 17, 1978, as a result of wounds or injuries incurred after such date.

“(2) STATUTE OF LIMITATIONS WAIVED.—Notwithstanding section 6511 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954], the time for filing a claim for credit or refund of any overpayment of tax resulting from the amendment made by subsection (a) shall not expire before the date 1 year after the date of the enactment of this Act.”

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-455 effective for taxable years beginning after Dec. 31, 1976, see section 1901(d) of Pub. L. 94-455, set out as a note under section 2 of this title.

EFFECTIVE DATE OF 1975 AMENDMENT

Pub. L. 93-597, §4(b), Jan. 2, 1975, 88 Stat. 1952, provided that: “The amendments made by subsection (a) [amending this section] shall apply to taxable years ending on or after February 28, 1961.”

REFUNDS AND CREDITS OF OVERPAYMENTS FOR TAXABLE YEARS ENDING ON OR AFTER FEBRUARY 28, 1961, RESULTING FROM APPLICATION OF PROVISIONS

Pub. L. 93-597, §4(c), Jan. 2, 1975, 88 Stat. 1952, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: “If the refund or credit of any overpayment for any taxable year ending on or after February 28, 1961, resulting from the application of section 692 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] (as amended by subsection (a) of this section) is prevented at any time before the expiration of one year after the date of the enactment of this Act [Jan. 2, 1975] by the operation of any law or rule of law, but would not have been so prevented if claim for refund or credit therefor were made on the due date for the return for the taxable year of his death (or any later year), refund or credit of such overpayment may, nevertheless, be made or allowed if claim therefor is filed before the expiration of such one-year period.”

TREATMENT OF DIRECTOR GENERAL OF MULTINATIONAL FORCE IN SINAI

Pub. L. 98-369, div. A, title VII, §722(g)(4), July 18, 1984, 98 Stat. 974, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: “For purposes of section 692(c) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954], the Director General of the Multinational Force and Observers in the Sinai who died on February 15, 1984, shall be treated as if he were a civilian employee of the United States while he served as such Director General.”

Subchapter K—Partners and Partnerships

Part

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| I. | Determination of tax liability. |
| II. | Contributions, distributions, and transfers. |
| III. | Definitions. |
| [IV. | Repealed.] |

Editorial Notes

AMENDMENTS

2015—Pub. L. 114-74, title XI, §1101(b)(1), Nov. 2, 2015, 129 Stat. 625, struck out item for part IV “Special rules for electing large partnerships”.

1997—Pub. L. 105-34, title XII, §1221(b), Aug. 5, 1997, 111 Stat. 1008, added item for part IV.

PART I—DETERMINATION OF TAX LIABILITY

Sec.

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| 701. | Partners, not partnership, subject to tax. |
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