

gining after December 31, 1961, and ending before January 13, 1971. The preceding sentence shall apply solely to a taxpayer to whom the application of the provisions of section 6013(e) of the Internal Revenue Code of 1986, as added by this Act, for such taxable years is prevented by the operation of res judicata, and such redetermination shall be made without regard to such rule of law. Any overpayment of tax by such taxpayer for such taxable years resulting from the redetermination made under this Act shall be refunded to such taxpayer."

EFFECTIVE DATE OF 1969 AMENDMENT

Pub. L. 91-172, title VIII, §801(a)(2), (b)(2), Dec. 30, 1969, 83 Stat. 675, 676, provided in part that the increases in exemptions from \$600 and \$1,200 to \$625 and \$1,250, respectively, were effective with respect to taxable years beginning after Dec. 31, 1969, and before Jan. 1, 1971; and to \$650 and \$1,300, respectively, with respect to taxable years beginning after Dec. 31, 1970, and before Jan. 1, 1972. Pub. L. 91-172, title VIII, §801(c)(2), (d)(2), Dec. 30, 1969, 83 Stat. 676, which provided for increases in exemptions to \$700 and \$1,400, respectively, with respect to taxable years beginning after Dec. 31, 1971, and before Jan. 1, 1973, and to \$750 and \$1,500, respectively, with respect to taxable years beginning after Dec. 31, 1972, was repealed by Pub. L. 92-178, title II, §201(c), Dec. 10, 1971, 85 Stat. 511.

EFFECTIVE DATE OF 1958 AMENDMENT

Amendment by Pub. L. 85-866 effective Aug. 17, 1954, see section 1(c)(2) of Pub. L. 85-866, set out as a note under section 165 of this title.

SEPARATE NOTICE TO EACH FILER

Pub. L. 105-206, title III, §3201(d), July 22, 1998, 112 Stat. 740, provided that: "The Secretary of the Treasury shall, wherever practicable, send any notice relating to a joint return under section 6013 of the Internal Revenue Code of 1986 separately to each individual filing the joint return."

§ 6014. Income tax return—tax not computed by taxpayer

(a) Election by taxpayer

An individual who does not itemize his deductions and who is not described in section 6012(a)(1)(C)(i), whose gross income is less than \$10,000 and includes no income other than remuneration for services performed by him as an employee, dividends or interest, and whose gross income other than wages, as defined in section 3401(a), does not exceed \$100, shall at his election not be required to show on the return the tax imposed by section 1. Such election shall be made by using the form prescribed for purposes of this section. In such case the tax shall be computed by the Secretary who shall mail to the taxpayer a notice stating the amount determined as payable.

(b) Regulations

The Secretary shall prescribe regulations for carrying out this section, and such regulations may provide for the application of the rules of this section—

- (1) to cases where the gross income includes items other than those enumerated by subsection (a),
- (2) to cases where the gross income from sources other than wages on which the tax has been withheld at the source is more than \$100,
- (3) to cases where the gross income is \$10,000 or more, or
- (4) to cases where the taxpayer itemizes his deductions or where the taxpayer claims a re-

duced standard deduction by reason of section 63(c)(5).

Such regulations shall provide for the application of this section in the case of husband and wife, including provisions determining when a joint return under this section may be permitted or required, whether the liability shall be joint and several, and whether one spouse may make return under this section and the other without regard to this section.

(Aug. 16, 1954, ch. 736, 68A Stat. 736; Pub. L. 88-272, title II, §201(d)(14), title III, §301(b)(2), Feb. 26, 1964, 78 Stat. 32, 140; Pub. L. 91-172, title VIII, §803(d)(1), title IX, §942(a), Dec. 30, 1969, 83 Stat. 684, 726; Pub. L. 94-455, title V, §§501(b)(8), (9), 503(b)(2), (3), title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1559, 1562, 1834; Pub. L. 95-30, title I, §101(d)(13), (14), May 23, 1977, 91 Stat. 134; Pub. L. 99-514, title I, §104(b)(16), Oct. 22, 1986, 100 Stat. 2106.)

Editorial Notes

AMENDMENTS

1986—Subsec. (a). Pub. L. 99-514, §104(b)(16)(A), substituted "who is not described in section 6012(a)(1)(C)(i)" for "who does not have an unused zero bracket amount (determined under section 63(e))".

Subsec. (b)(4). Pub. L. 99-514, §104(b)(16)(B), amended par. (4) generally, substituting "where the taxpayer claims a reduced standard deduction by reason of section 63(c)(5)" for "has an unused zero bracket amount".

1977—Subsec. (a). Pub. L. 95-30, §101(d)(13), substituted "An individual who does not itemize his deductions and who does not have an unused zero bracket amount (determined under section 63(e)), whose gross income" for "An individual entitled to take the standard deduction provided by section 141 (other than an individual described in section 141(e)) whose gross income" and struck out "and shall constitute an election to take the standard deduction" after "Such election shall be made by using the form prescribed for purposes of this section".

Subsec. (b)(4). Pub. L. 95-30, §101(d)(14), substituted "itemizes his deductions or has an unused zero bracket amount" for "does not elect the standard deduction or where the taxpayer elects the standard deduction but is subject to the provision of section 141(e) (relating to limitations in case of certain dependent taxpayers)".

1976—Subsec. (a). Pub. L. 94-455, §§501(b)(8), 503(b)(2), 1906(b)(13)(A), substituted "entitled to take the standard deduction provided by section 141 (other than an individual described in section 141(e))" for "entitled to elect to pay the tax imposed by section 3" and "take the standard deduction" for "pay the tax imposed by section 3" and struck out provision relating to disallowance of section 37 credit in determination of tax imposed by section 3 of this title, and struck out "or his delegate" after "Secretary".

Subsec. (b). Pub. L. 94-455, §§501(b)(9), 503(b)(3), 1906(b)(13)(A), struck out an introductory provision, "or his delegate" after "Secretary", redesignated former par. (5) as (4), and as so redesignated, inserted reference to where the taxpayer elects the standard deduction but is subject to the provisions of section 141(e) (relating to limitations in case of certain dependent taxpayers). Former par. (4), which related to cases where the taxpayer is entitled to credit provided by section 37 of this title, was struck out.

1969—Subsec. (a). Pub. L. 91-172, §803(d)(1), raised the individual gross income limit of \$5,000 to \$10,000 for exercising the option to pay the tax under section 3 of this title, and struck out provisions relating to heads of household, surviving spouses and married individuals filing separate returns.

Subsec. (b). Pub. L. 91-172, §942(a), substituted provisions authorizing the Secretary to promulgate regula-

tions to compute the tax in cases where the gross income is \$10,000 or more, where the gross income from sources other than wages on which the tax has been withheld at the source is more than \$100, where the taxpayer is entitled to a credit under section 37 of this title, or where the taxpayer does not elect the standard deduction, for provisions authorizing the computation of the tax in cases where the gross income is \$5,000 but not more than \$5,200, or where the gross income from sources other than wages on which the tax has been withheld at the source is more than \$100, but not more than \$200.

1964—Subsec. (a). Pub. L. 88-272 struck out “34 or” before “37 shall not be allowed”, and inserted provision that in case of a married individual filing a separate return and electing benefits of this subsection, neither Table V in section 3(a) nor Table V in section 3(b) shall apply.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by 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.

EFFECTIVE DATE OF 1977 AMENDMENT

Amendment by Pub. L. 95-30 applicable to taxable years beginning after Dec. 31, 1976, see section 106(a) of Pub. L. 95-30, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1969 AMENDMENT

Amendment by section 803(d)(1) of Pub. L. 91-172 applicable to taxable years beginning after Dec. 31, 1969, see section 803(f) of Pub. L. 91-172, set out as a note under section 1 of this title.

Pub. L. 91-172, title IX, §942(b), Dec. 30, 1969, 83 Stat. 727, provided that: “The amendment made by subsection (a) [amending this section] shall apply to taxable years beginning after December 31, 1969.”

EFFECTIVE DATE OF 1964 AMENDMENT

Amendment by section 201(d)(14) of Pub. L. 88-272 applicable with respect to dividends received after Dec. 31, 1964, in taxable years ending after such date, see section 201(e) of Pub. L. 88-272, set out as a note under section 22 of this title.

Amendment by section 301(b)(2) of Pub. L. 88-272 applicable to taxable years beginning after Dec. 31, 1963, except for purpose of section 21, see section 301(c) of Pub. L. 88-272, set out as a note under section 3 of this title.

§ 6015. Relief from joint and several liability on joint return

(a) In general

Notwithstanding section 6013(d)(3)—

(1) an individual who has made a joint return may elect to seek relief under the procedures prescribed under subsection (b); and

(2) if such individual is eligible to elect the application of subsection (c), such individual may, in addition to any election under paragraph (1), elect to limit such individual's liability for any deficiency with respect to such joint return in the manner prescribed under subsection (c).

Any determination under this section shall be made without regard to community property laws.

(b) Procedures for relief from liability applicable to all joint filers

(1) In general

Under procedures prescribed by the Secretary, if—

(A) a joint return has been made for a taxable year;

(B) on such return there is an understatement of tax attributable to erroneous items of one individual filing the joint return;

(C) the other individual filing the joint return establishes that in signing the return he or she did not know, and had no reason to know, that there was such understatement;

(D) taking into account all the facts and circumstances, it is inequitable to hold the other individual liable for the deficiency in tax for such taxable year attributable to such understatement; and

(E) the other individual elects (in such form as the Secretary may prescribe) the benefits of this subsection not later than the date which is 2 years after the date the Secretary has begun collection activities with respect to the individual making the election,

then the other individual shall be relieved of liability for tax (including interest, penalties, and other amounts) for such taxable year to the extent such liability is attributable to such understatement.

(2) Apportionment of relief

If an individual who, but for paragraph (1)(C), would be relieved of liability under paragraph (1), establishes that in signing the return such individual did not know, and had no reason to know, the extent of such understatement, then such individual shall be relieved of liability for tax (including interest, penalties, and other amounts) for such taxable year to the extent that such liability is attributable to the portion of such understatement of which such individual did not know and had no reason to know.

(3) Understatement

For purposes of this subsection, the term “understatement” has the meaning given to such term by section 6662(d)(2)(A).

(c) Procedures to limit liability for taxpayers no longer married or taxpayers legally separated or not living together

(1) In general

Except as provided in this subsection, if an individual who has made a joint return for any taxable year elects the application of this subsection, the individual's liability for any deficiency which is assessed with respect to the return shall not exceed the portion of such deficiency properly allocable to the individual under subsection (d).

(2) Burden of proof

Except as provided in subparagraph (A)(ii) or (C) of paragraph (3), each individual who elects the application of this subsection shall have the burden of proof with respect to establishing the portion of any deficiency allocable to such individual.

(3) Election

(A) Individuals eligible to make election

(i) In general

An individual shall only be eligible to elect the application of this subsection if—