



Amendment XVI

The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several states, **and without regard to any census or enumeration.**



What part of the 16th Amendment does the IRS not understand?



26 USC 6334: Property exempt from levy

Text contains those laws in effect on September 11, 2016

Title 26-INTERNAL REVENUE CODE

Subtitle F-Procedure and Administration

CHAPTER 64-COLLECTION

Subchapter D-Seizure of Property for Collection of Taxes

PART II-LEVY

§6334. Property exempt from levy

(a) Enumeration

There shall be exempt from levy-

(1) Wearing apparel and school books

Such items of wearing apparel and such school books as are necessary for the taxpayer or for members of his family;

(2) Fuel, provisions, furniture, and personal effects

So much of the fuel, provisions, furniture, and personal effects in the taxpayer's household, and of the arms for personal use, livestock, and poultry of the taxpayer, as does not exceed \$6,250 in value;

(3) Books and tools of a trade, business, or profession

So many of the books and tools necessary for the trade, business, or profession of the taxpayer as do not exceed in the aggregate \$3,125 in value.

(4) Unemployment benefits

Any amount payable to an individual with respect to his unemployment (including any portion thereof payable with respect to dependents) under an unemployment compensation law of the United States, of any State, or of the District of Columbia or of the Commonwealth of Puerto Rico.

(5) Undelivered mail

Mail, addressed to any person, which has not been delivered to the addressee.

(6) Certain annuity and pension payments

Annuity or pension payments under the Railroad Retirement Act, benefits under the Railroad Unemployment Insurance Act, special pension payments received by a person whose name has been entered on the Army, Navy, Air Force, and Coast Guard Medal of Honor roll (38 U.S.C. 1562), and annuities based on retired or retainer pay under chapter 73 of title 10 of the United States Code.

(7) Workmen's compensation

Any amount payable to an individual as workmen's compensation (including any portion thereof payable with respect to dependents) under a workmen's compensation

law of the United States, any State, the District of Columbia, or the Commonwealth of Puerto Rico.

(8) Judgments for support of minor children

If the taxpayer is required by judgment of a court of competent jurisdiction, entered prior to the date of levy, to contribute to the support of his minor children, so much of his salary, wages, or other income as is necessary to comply with such judgment.

(9) Minimum exemption for wages, salary, and other income

Any amount payable to or received by an individual as wages or salary for personal services, or as income derived from other sources, during any period, to the extent that the total of such amounts payable to or received by him during such period does not exceed the applicable exempt amount determined under subsection (d).

(10) Certain service-connected disability payments

Any amount payable to an individual as a service-connected (within the meaning of section 101(16) of title 38, *United States Code*) disability benefit under-

- (A) subchapter II, III, IV, V,¹ or VI of chapter 11 of such title 38, or
- (B) chapter 13, 21, 23, 31, 32, 34, 35, 37, or 39 of such title 38.

(11) Certain public assistance payments

Any amount payable to an individual as a recipient of public assistance under-

(A) title IV or title XVI (relating to supplemental security income for the aged, blind, and disabled) of the Social Security Act, or

(B) State or local government public assistance or public welfare programs for which eligibility is determined by a needs or income test.

(12) Assistance under Job Training Partnership Act

Any amount payable to a participant under the Job Training Partnership Act (29 U.S.C. 1501 et seq.) from funds appropriated pursuant to such Act.

(13) Residences exempt in small deficiency cases and principal residences and certain business assets exempt in absence of certain approval or jeopardy

(A) Residences in small deficiency cases

If the amount of the levy does not exceed \$5,000-

- (i) any real property used as a residence by the taxpayer; or
- (ii) any real property of the taxpayer (other than real property which is rented) used by any other individual as a residence.

(B) Principal residences and certain business assets

Except to the extent provided in subsection (e)-

(i) the principal residence of the taxpayer (within the meaning of section 121); and

(ii) tangible personal property or real property (other than real property which is rented) used in the trade or business of an individual taxpayer.

(b) Appraisal

The officer seizing property of the type described in subsection (a) shall appraise and set aside to the owner the amount of such property declared to be exempt. If the taxpayer objects at the

time of the seizure to the valuation fixed by the officer making the seizure, the Secretary shall summon three disinterested individuals who shall make the valuation.

(c) No other property exempt

Notwithstanding any other law of the United States (including section 207 of the Social Security Act), no property or rights to property shall be exempt from levy other than the property specifically made exempt by subsection (a).

(d) Exempt amount of wages, salary, or other income

(1) Individuals on weekly basis

In the case of an individual who is paid or receives all of his wages, salary, and other income on a weekly basis, the amount of the wages, salary, and other income payable to or received by him during any week which is exempt from levy under subsection (a)(9) shall be the exempt amount.

(2) Exempt amount

For purposes of paragraph (1), the term "exempt amount" means an amount equal to-

(A) the sum of-

(i) the standard deduction, and

(ii) the aggregate amount of the deductions for personal exemptions allowed the taxpayer under section 151 in the taxable year in which such levy occurs, divided by

(B) 52.

Unless the taxpayer submits to the Secretary a written and properly verified statement specifying the facts necessary to determine the proper amount under subparagraph (A), subparagraph (A) shall be applied as if the taxpayer were a married individual filing a separate return with only 1 personal exemption.

(3) Individuals on basis other than weekly

In the case of any individual not described in paragraph (1), the amount of the wages, salary, and other income payable to or received by him during any applicable pay period or other fiscal period (as determined under regulations prescribed by the Secretary) which is exempt from levy under subsection (a)(9) shall be an amount (determined under such regulations) which as nearly as possible will result in the same total exemption from levy for such individual over a period of time as he would have under paragraph (1) if (during such period of time) he were paid or received such wages, salary, and other income on a regular weekly basis.

(e) Levy allowed on principal residences and certain business assets in certain circumstances

(1) Principal residences

(A) Approval required

A principal residence shall not be exempt from levy if a judge or magistrate of a district court of the United States approves (in writing) the levy of such residence.

(B) Jurisdiction

The district courts of the United States shall have exclusive jurisdiction to approve a levy under subparagraph (A).

(2) Certain business assets

Property (other than a principal residence) described in subsection (a)(13)(B) shall not be exempt from levy if-

- (A) a district director or assistant district director of the Internal Revenue Service personally approves (in writing) the levy of such property; or
- (B) the Secretary finds that the collection of tax is in jeopardy.

An official may not approve a levy under subparagraph (A) unless the official determines that the taxpayer's other assets subject to collection are insufficient to pay the amount due, together with expenses of the proceedings.

(f) Levy allowed on certain specified payments

Any payment described in subparagraph (B) or (C) of section 6331(h)(2) shall not be exempt from levy if the Secretary approves the levy thereon under section 6331(h).

(g) Inflation adjustment

(1) In general

In the case of any calendar year beginning after 1999, each dollar amount referred to in paragraphs (2) and (3) of subsection (a) shall be increased by an amount equal to-

- (A) such dollar amount, multiplied by
- (B) the cost-of-living adjustment determined under section 1(f)(3) for such calendar year, by substituting "calendar year 1998" for "calendar year 1992" in subparagraph (B) thereof.

(2) Rounding

If any dollar amount after being increased under paragraph (1) is not a multiple of \$10, such dollar amount shall be rounded to the nearest multiple of \$10.

(Aug. 16, 1954, ch. 736, 68A Stat. 784 ; Pub. L. 85-840, title IV, §406, Aug. 28, 1958, 72 Stat. 1047 ; Pub. L. 89-44, title VIII, §812(a), June 21, 1965, 79 Stat. 170 ; Pub. L. 89-719, title I, §104(c), Nov. 2, 1966, 80 Stat. 1137 ; Pub. L. 91-172, title IX, §945(a), Dec. 30, 1969, 83 Stat. 729 ; Pub. L. 94-455, title XII, §1209(a)-(c), title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1709 , 1710, 1834; Pub. L. 97-248, title III, §347(a), Sept. 3, 1982, 96 Stat. 638 ; Pub. L. 98-369, div. B, title VI, §2661(o)(5), July 18, 1984, 98 Stat. 1159 ; Pub. L. 99-514, title XV, §1565(a), Oct. 22, 1986, 100 Stat. 2763 ; Pub. L. 100-647, title I, §1015(o), title VI, §6236(c), Nov. 10, 1988, 102 Stat. 3572 , 3738; Pub. L. 102-83, §5(c)(2), Aug. 6, 1991, 105 Stat. 406 ; Pub. L. 104-168, title V, §502(a)-(c), July 30, 1996, 110 Stat. 1461 ; Pub. L. 104-193, title I, §110(l)(3), formerly §110(l)(6), Aug. 22, 1996, 110 Stat. 2173 , renumbered and amended Pub. L. 105-33, title V, §5514(a)(2), (3), Aug. 5, 1997, 111 Stat. 620 ; Pub. L. 105-34, title III, §312(d)(1), title X, §1025(a), Aug. 5, 1997, 111 Stat. 839 , 924; Pub. L. 105-206, title III, §§3431(a)-(c), 3445(a), (b), July 22, 1998, 112 Stat. 758 , 762, 763.)

26 USC 42: Low-income housing credit

Text contains those laws in effect on January 15, 2013

Title 26-INTERNAL REVENUE CODE

Subtitle A- Income Taxes

CHAPTER 1-NORMAL TAXES AND SURTAXES

Subchapter A-Determination of Tax Liability

PART IV-CREDITS AGAINST TAX

Subpart D-Business Related Credits

§42. Low-income housing credit

(5) Special rules for determining eligible basis

(A) Federal grants not taken into account in determining eligible basis

The eligible basis of a building shall not include any costs financed with the proceeds of a federally funded grant.

(B) Increase in credit for buildings in high cost areas

(i) In general

In the case of any building located in a qualified census tract or difficult development area which is designated for purposes of this subparagraph-

(I) in the case of a new building, the eligible basis of such building shall be 130 percent of such basis determined without regard to this subparagraph, and

(II) in the case of an existing building, the rehabilitation expenditures taken into account under subsection (e) shall be 130 percent of such expenditures determined without regard to this subparagraph.

(ii) Qualified census tract

(I) In general

The term “qualified census tract” means any census tract which is designated by the Secretary of Housing and Urban Development and, for the most recent year for which census data are available on household income in such tract, either in which 50 percent or more of the households have an income which is less than 60 percent of the area median gross income for such year or which has a poverty rate of at least 25 percent. If the Secretary of Housing and Urban Development determines that sufficient data for any period are not available to apply this clause on the basis of census tracts, such Secretary shall apply this clause for such period on the basis of enumeration districts.



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Pub No. Publication Title

- 17 Your Federal Income Tax For Individuals
- 334 Tax Guide for Small Business (For Individuals Who Use Schedule C or C-EZ)
- 463 Travel, Entertainment, Gift, and Car Expenses
- 502 Medical and Dental Expenses
- 503 Child and Dependent Care Expenses
- 504 Divorced or Separated Individuals
- 505 Tax Withholding and Estimated Tax
- 521 Moving Expenses

Department of the Treasury
Internal Revenue Service

Your Federal Income Tax
For Individuals

Publication 17
Catalog Number 10311G

For use in preparing
2007 Returns



1040 U.S. Individual Income Tax Return
Form for year 2006. To be used for tax year beginning
Your first name and initial _____
If a joint return, spouse's first name and initial _____
Home address (number and street), if you have a P.O. Box
City, town or post office, state, and ZIP code. If you have
Note: Checking "Yes" will make changes to your tax
Return. See your tax advisor.

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2004 Tax Table—Continued

If line 42 (taxable income) is—		And you are—				If line 42 (taxable income) is—		And you are—				If line 42 (taxable income) is—		And you are—					
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold		
Your tax is—				Your tax is—				Your tax is—				Your tax is—				Your tax is—			
5,000	8,000	11,000																	
5,000	5,050	503	503	503	503	8,000	8,050	846	803	846	803	11,000	11,050	1,296	1,103	1,296	1,144		
5,050	5,100	508	508	508	508	8,050	8,100	854	808	854	808	11,050	11,100	1,304	1,108	1,304	1,151		
5,100	5,150	513	513	513	513	8,100	8,150	861	813	861	813	11,100	11,150	1,311	1,113	1,311	1,159		
5,150	5,200	518	518	518	518	8,150	8,200	869	818	869	818	11,150	11,200	1,319	1,118	1,319	1,166		
5,200	5,250	523	523	523	523	8,200	8,250	876	823	876	823	11,200	11,250	1,326	1,123	1,326	1,174		
5,250	5,300	528	528	528	528	8,250	8,300	884	828	884	828	11,250	11,300	1,334	1,128	1,334	1,181		
5,300	5,350	533	533	533	533	8,300	8,350	891	833	891	833	11,300	11,350	1,341	1,133	1,341	1,189		
5,350	5,400	538	538	538	538	8,350	8,400	899	838	899	838	11,350	11,400	1,349	1,138	1,349	1,196		
5,400	5,450	543	543	543	543	8,400	8,450	906	843	906	843	11,400	11,450	1,356	1,143	1,356	1,204		
5,450	5,500	548	548	548	548	8,450	8,500	914	848	914	848	11,450	11,500	1,364	1,148	1,364	1,211		
5,500	5,550	553	553	553	553	8,500	8,550	921	853	921	853	11,500	11,550	1,371	1,153	1,371	1,219		
5,550	5,600	558	558	558	558	8,550	8,600	929	858	929	858	11,550	11,600	1,379	1,158	1,379	1,226		
5,600	5,650	563	563	563	563	8,600	8,650	936	863	936	863	11,600	11,650	1,386	1,163	1,386	1,234		
5,650	5,700	568	568	568	568	8,650	8,700	944	868	944	868	11,650	11,700	1,394	1,168	1,394	1,241		
5,700	5,750	573	573	573	573	8,700	8,750	951	873	951	873	11,700	11,750	1,401	1,173	1,401	1,249		
5,750	5,800	578	578	578	578	8,750	8,800	959	878	959	878	11,750	11,800	1,409	1,178	1,409	1,256		
5,800	5,850	583	583	583	583	8,800	8,850	966	883	966	883	11,800	11,850	1,416	1,183	1,416	1,264		
5,850	5,900	588	588	588	588	8,850	8,900	974	888	974	888	11,850	11,900	1,424	1,188	1,424	1,271		
5,900	5,950	593	593	593	593	8,900	8,950	981	893	981	893	11,900	11,950	1,431	1,193	1,431	1,279		
5,950	6,000	598	598	598	598	8,950	9,000	989	898	989	898	11,950	12,000	1,439	1,198	1,439	1,286		
6,000	9,000	12,000																	
6,000	6,050	603	603	603	603	9,000	9,050	996	903	996	903	12,000	12,050	1,446	1,203	1,446	1,294		
6,050	6,100	608	608	608	608	9,050	9,100	1,004	908	1,004	908	12,050	12,100	1,454	1,208	1,454	1,301		
6,100	6,150	613	613	613	613	9,100	9,150	1,011	913	1,011	913	12,100	12,150	1,461	1,213	1,461	1,309		
6,150	6,200	618	618	618	618	9,150	9,200	1,019	918	1,019	918	12,150	12,200	1,469	1,218	1,469	1,316		
6,200	6,250	623	623	623	623	9,200	9,250	1,026	923	1,026	923	12,200	12,250	1,476	1,223	1,476	1,324		
6,250	6,300	628	628	628	628	9,250	9,300	1,034	928	1,034	928	12,250	12,300	1,484	1,228	1,484	1,331		
6,300	6,350	633	633	633	633	9,300	9,350	1,041	933	1,041	933	12,300	12,350	1,491	1,233	1,491	1,339		
6,350	6,400	638	638	638	638	9,350	9,400	1,049	938	1,049	938	12,350	12,400	1,499	1,238	1,499	1,346		
6,400	6,450	643	643	643	643	9,400	9,450	1,056	943	1,056	943	12,400	12,450	1,506	1,243	1,506	1,354		
6,450	6,500	648	648	648	648	9,450	9,500	1,064	948	1,064	948	12,450	12,500	1,514	1,248	1,514	1,361		
6,500	6,550	653	653	653	653	9,500	9,550	1,071	953	1,071	953	12,500	12,550	1,521	1,253	1,521	1,369		
6,550	6,600	658	658	658	658	9,550	9,600	1,079	958	1,079	958	12,550	12,600	1,529	1,258	1,529	1,376		
6,600	6,650	663	663	663	663	9,600	9,650	1,086	963	1,086	963	12,600	12,650	1,536	1,263	1,536	1,384		
6,650	6,700	668	668	668	668	9,650	9,700	1,094	968	1,094	968	12,650	12,700	1,544	1,268	1,544	1,391		
6,700	6,750	673	673	673	673	9,700	9,750	1,101	973	1,101	973	12,700	12,750	1,551	1,273	1,551	1,399		
6,750	6,800	678	678	678	678	9,750	9,800	1,109	978	1,109	978	12,750	12,800	1,559	1,278	1,559	1,406		
6,800	6,850	683	683	683	683	9,800	9,850	1,116	983	1,116	983	12,800	12,850	1,566	1,283	1,566	1,414		
6,850	6,900	688	688	688	688	9,850	9,900	1,124	988	1,124	988	12,850	12,900	1,574	1,288	1,574	1,421		
6,900	6,950	693	693	693	693	9,900	9,950	1,131	993	1,131	993	12,900	12,950	1,581	1,293	1,581	1,429		
6,950	7,000	698	698	698	698	9,950	10,000	1,139	998	1,139	998	12,950	13,000	1,589	1,298	1,589	1,436		
7,000	10,000	13,000																	
7,000	7,050	703	703	703	703	10,000	10,050	1,146	1,003	1,146	1,003	13,000	13,050	1,596	1,303	1,596	1,444		
7,050	7,100	708	708	708	708	10,050	10,100	1,154	1,008	1,154	1,008	13,050	13,100	1,604	1,308	1,604	1,451		
7,100	7,150	713	713	713	713	10,100	10,150	1,161	1,013	1,161	1,013	13,100	13,150	1,611	1,313	1,611	1,459		
7,150	7,200	719	719	719	719	10,150	10,200	1,169	1,018	1,169	1,018	13,150	13,200	1,619	1,318	1,619	1,466		
7,200	7,250	726	726	726	726	10,200	10,250	1,176	1,023	1,176	1,024	13,200	13,250	1,626	1,323	1,626	1,474		
7,250	7,300	734	734	734	734	10,250	10,300	1,184	1,028	1,184	1,031	13,250	13,300	1,634	1,328	1,634	1,481		
7,300	7,350	741	733	741	733	10,300	10,350	1,191	1,033	1,191	1,039	13,300	13,350	1,641	1,333	1,641	1,489		
7,350	7,400	749	738	749	738	10,350	10,400	1,198	1,038	1,198	1,046	13,350	13,400	1,649	1,338	1,649	1,496		
7,400	7,450	756	743	756	743	10,400	10,450	1,206	1,043	1,206	1,054	13,400	13,450	1,656	1,343	1,656	1,504		
7,450	7,500	764	748	764	748	10,450	10,500	1,214	1,048	1,214	1,061	13,450	13,500	1,664	1,348	1,664	1,511		
7,500	7,550	771	753	771	753	10,500	10,550	1,221	1,053	1,221	1,069	13,500	13,550	1,671	1,353	1,671	1,519		
7,550	7,600	779	758	779	758	10,550	10,600	1,229	1,056	1,229	1,076	13,550	13,600	1,679	1,358	1,679	1,526		
7,600	7,650	786	763	786	763	10,600	10,650	1,236	1,063	1,236	1,084	13,600	13,650	1,686	1,363	1,686	1,534		
7,650	7,700	794	768	794	768	10,650	10,700	1,244	1,068	1,244	1,091	13,650	13,700	1,694	1,368	1,694	1,541		
7,700	7,750	801	773	801	773	10,700	10,750	1,251	1,073	1,251	1,099	13,700	13,750	1,701	1,373	1,701	1,549		
7,750	7,800	809	778	809	778	10,750	10,800</												