

(c) No manufacturer, producer, or importer shall be entitled to credit or refund under subsection (a) unless he has in his possession such evidence of the inventories with respect to which the credit or refund is claimed as may be required by regulations prescribed by the Secretary of the Treasury or his delegate under this subsection.

Inventory requirement.

(d) All provisions of law, including penalties, applicable in respect of the taxes imposed by section 4061 of such Code shall, insofar as applicable and not inconsistent with subsections (a), (b), and (c) of this section, apply in respect of the credits and refunds provided for in subsection (a) to the same extent as if the credits or refunds constituted overpayments of the taxes.

Applicability.  
Ante, pp. 1743, 1843.

Approved January 12, 1971.

## Public Law 91-679

### AN ACT

To amend the Internal Revenue Code of 1954 to provide that in certain cases a spouse will be relieved of liability arising from a joint income tax return.

January 12, 1971  
[H. R. 19774]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 6013 of the Internal Revenue Code of 1954 (relating to joint returns of income tax by husband and wife) is amended by adding at the end thereof the following new subsection:

Taxes.  
Joint returns,  
liability.  
68A Stat. 733;  
83 Stat. 675.  
26 USC 6013.

“(e) SPOUSE RELIEVED OF LIABILITY IN CERTAIN CASES.—

“(1) IN GENERAL.—Under regulations prescribed by the Secretary or his delegate, if—

“(A) a joint return has been made under this section for a taxable year and on such return there was omitted from gross income an amount properly includable therein which is attributable to one spouse and which is in excess of 25 percent of the amount of gross income stated in the return,

“(B) the other spouse establishes that in signing the return he or she did not know of, and had no reason to know of, such omission, and

“(C) taking into account whether or not the other spouse significantly benefited directly or indirectly from the items omitted from gross income and taking into account all other facts and circumstances, it is inequitable to hold the other spouse liable for the deficiency in tax for such taxable year attributable to such omission,

then the other spouse 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 such omission from gross income.

“(2) SPECIAL RULES.—For purposes of paragraph (1)—

“(A) the determination of the spouse to whom items of gross income (other than gross income from property) are attributable shall be made without regard to community property laws, and

“(B) the amount omitted from gross income shall be determined in the manner provided by section 6501(e)(1)(A).”

68A Stat. 803.  
Failure to pay.

SEC. 2. Section 6653(b) of the Internal Revenue Code of 1954 (relating to failure to pay tax) is amended by adding at the end thereof the following new sentence: “In the case of a joint return under section 6013, this subsection shall not apply with respect to the tax of a spouse unless some part of the underpayment is due to the fraud of such spouse.”

SEC. 3. The amendments made by the first two sections of this Act shall apply to all taxable years to which the Internal Revenue Code of 1954 applies. Corresponding provisions shall be deemed to be included in the Internal Revenue Code of 1939 and shall apply to all taxable years to which such Code applies.

Approved January 12, 1971.

Public Law 91-680

AN ACT

January 12, 1971  
[H. R. 19242]

To amend section 278 of the Internal Revenue Code of 1954 to extend its application from citrus groves to almond groves.

Taxes.  
Almond groves,  
capital expendi-  
tures.  
83 Stat. 574.  
26 USC 278.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That (a) the text of section 278 of the Internal Revenue Code of 1954 (relating to capital expenditures incurred in planting and developing citrus groves) is amended by striking out "citrus grove" each place it appears and inserting in lieu thereof "citrus or almond grove".

(b) The heading for section 278 of such Code is amended to read as follows:

**"SEC. 278. CAPITAL EXPENDITURES INCURRED IN PLANTING AND DEVELOPING CITRUS AND ALMOND GROVES."**

(c) The table of sections for part IX of subchapter B of chapter 1 of such Code is amended by striking out the item relating to section 278 and inserting in lieu thereof the following:

"Sec. 278. Capital expenditures incurred in planting and developing citrus and almond groves."

(d) Subsection (b) (2) of such section 278 is amended to read as follows:

"(2) planted or replanted before—

"(A) December 30, 1969, in the case of a citrus grove, or

"(B) December 30, 1970, in the case of an almond grove."

Effective date.

SEC. 2. The amendments made by the first section of this Act shall apply to taxable years beginning after the date of the enactment of this Act.

Airline  
tickets, total  
cost requirement.  
Ante, p. 239.

SEC. 3. (a) Subsection (a) of section 7275 of the Internal Revenue Code of 1954 (relating to requirements of showing total cost on airline tickets) is amended by—

(1) inserting "and" at the end of paragraph (1) thereof,

(2) striking out paragraph (2) thereof, and

(3) renumbering paragraph (3) as paragraph (2) and striking out in such paragraph "paragraphs (1) and (2)" and inserting in lieu thereof "paragraph (1)".

(b) Subsection (b) of such section (relating to requirements of showing total cost on airline advertising) is amended by striking out the word "only" in paragraph (1) and by amending paragraph (2) to read as follows: