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# 7 U.S. Code § 1308-3a

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## Adjusted gross income limitation

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### **(a) Definitions**

#### **(1) Average adjusted gross income**

In this section, the term “average adjusted gross income”, with respect to a person or legal entity, means the average of the adjusted gross income or comparable measure of the person or legal entity over the 3 taxable years preceding the most immediately preceding complete taxable year, as determined by the Secretary.

#### **(2) Special rules for certain persons and legal entities**

In the case of a legal entity that is not required to file a Federal income tax return or a person or legal entity that did not have taxable income in 1 or more of the taxable years used to determine the average under paragraph (1), the Secretary shall provide, by regulation, a method for determining the average adjusted gross income of the person or legal entity for purposes of this section.

#### **(3) Allocation of income**

On the request of any person filing a joint tax return, the Secretary shall provide for the allocation of average adjusted gross income among the persons filing the return if—

- (A) the person provides a certified statement by a certified public accountant or attorney that specifies the method by which the average adjusted gross income would have been declared and reported had the persons filed 2 separate returns; and
- (B) the Secretary determines that the method described in the statement is consistent with the information supporting the filed joint tax return.

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