

1           (3) by inserting “or any entity described in sub-  
2           section (1)(21),” after “or (20)” both places it ap-  
3           pears in the matter after subparagraph (F).

4           (c) UNAUTHORIZED DISCLOSURE OR INSPECTION.—  
5           Paragraph (2) of section 7213(a) of such Code is amended  
6           by striking “or (20)” and inserting “(20), or (21)”.

## 7           **Subtitle D—Other Revenue** 8           **Provisions**

### 9           **PART 1—GENERAL PROVISIONS**

#### 10          **SEC. 441. SURCHARGE ON HIGH INCOME INDIVIDUALS.**

11          (a) IN GENERAL.—Part VIII of subchapter A of  
12          chapter 1 of the Internal Revenue Code of 1986, as added  
13          by this title, is amended by adding at the end the following  
14          new subpart:

#### 15          **“Subpart B—Surcharge on High Income Individuals**

            “Sec. 59C. Surcharge on high income individuals.

#### 16          **“SEC. 59C. SURCHARGE ON HIGH INCOME INDIVIDUALS.**

17          “(a) GENERAL RULE.—In the case of a taxpayer  
18          other than a corporation, there is hereby imposed (in addi-  
19          tion to any other tax imposed by this subtitle) a tax equal  
20          to—

21                 “(1) 1 percent of so much of the modified ad-  
22                 justed gross income of the taxpayer as exceeds  
23                 \$350,000 but does not exceed \$500,000,

1           “(2) 1.5 percent of so much of the modified ad-  
2           justed gross income of the taxpayer as exceeds  
3           \$500,000 but does not exceed \$1,000,000, and

4           “(3) 5.4 percent of so much of the modified ad-  
5           justed gross income of the taxpayer as exceeds  
6           \$1,000,000.

7           “(b) TAXPAYERS NOT MAKING A JOINT RETURN.—

8           In the case of any taxpayer other than a taxpayer making  
9           a joint return under section 6013 or a surviving spouse  
10          (as defined in section 2(a)), subsection (a) shall be applied  
11          by substituting for each of the dollar amounts therein  
12          (after any increase determined under subsection (e)) a dol-  
13          lar amount equal to—

14                 “(1) 50 percent of the dollar amount so in ef-  
15                 fect in the case of a married individual filing a sepa-  
16                 rate return, and

17                 “(2) 80 percent of the dollar amount so in ef-  
18                 fect in any other case.

19           “(c) ADJUSTMENTS BASED ON FEDERAL HEALTH  
20          REFORM SAVINGS.—

21                 “(1) IN GENERAL.—Except as provided in para-  
22                 graph (2), in the case of any taxable year beginning  
23                 after December 31, 2012, subsection (a) shall be ap-  
24                 plied—