

Sec.

## AMENDMENTS

2004—Pub. L. 108-357, title VIII, §867(b)(2), Oct. 22, 2004, 118 Stat. 1622, struck out item 6156 “Installment payments of tax on use of highway motor vehicles”.

1990—Pub. L. 101-508, title XI, §11801(b)(13), Nov. 5, 1990, 104 Stat. 1388-522, struck out item 6158 “Installment payment of tax attributable to divestitures pursuant to Bank Holding Company Act Amendments of 1970”.

1988—Pub. L. 100-647, title VI, §6234(b)(2), Nov. 10, 1988, 102 Stat. 3736, added item 6159.

1987—Pub. L. 100-203, title X, §10301(b)(7), Dec. 22, 1987, 101 Stat. 1330-429, struck out item 6154 “Installment payments of estimated income tax by corporations”.

1986—Pub. L. 99-514, title XIV, §1404(c)(4), Oct. 22, 1986, 100 Stat. 2714, struck out item 6152 “Installment payments”.

1984—Pub. L. 98-369, div. A, title IV, §412(c)(3), July 18, 1984, 98 Stat. 793, struck out item 6153 “Installment payments of estimated income tax by individuals”.

1982—Pub. L. 97-248, title II, §280(c)(2)(F), Sept. 3, 1982, 96 Stat. 564, struck out “and civil aircraft” after “motor vehicles” in item 6156.

1976—Pub. L. 94-452, §3(c)(1), Oct. 2, 1976, 90 Stat. 1514, added item 6158.

1970—Pub. L. 91-258, title II, §206(d)(3), May 21, 1970, 84 Stat. 246, inserted “and civil aircraft” in item 6156.

1969—Pub. L. 91-53, §2(f)(1), Aug. 7, 1969, 83 Stat. 93, substituted “Payment of Federal unemployment tax on quarterly or other time period basis” for “Payment of taxes under provisions of the Tariff Act” in item 6157.

1961—Pub. L. 87-61, title II, §203(c)(3), June 29, 1961, 75 Stat. 126, added item 6156 and redesignated former item 6156 as 6157.

### § 6151. Time and place for paying tax shown on returns

#### (a) General rule

Except as otherwise provided in this subchapter, when a return of tax is required under this title or regulations, the person required to make such return shall, without assessment or notice and demand from the Secretary, pay such tax to the internal revenue officer with whom the return is filed, and shall pay such tax at the time and place fixed for filing the return (determined without regard to any extension of time for filing the return).

#### (b) Exceptions

##### (1) Income tax not computed by taxpayer

If the taxpayer elects under section 6014 not to show the tax on the return, the amount determined by the Secretary as payable shall be paid within 30 days after the mailing by the Secretary to the taxpayer of a notice stating such amount and making demand therefor.

##### (2) Use of government depositories

For authority of the Secretary to require payments to Government depositories, see section 6302(c).

#### (c) Date fixed for payment of tax

In any case in which a tax is required to be paid on or before a certain date, or within a certain period, any reference in this title to the date fixed for payment of such tax shall be deemed a reference to the last day fixed for such payment (determined without regard to any extension of time for paying the tax.)

(Aug. 16, 1954, ch. 736, 68A Stat. 757; Pub. L. 89-713, §1(b), Nov. 2, 1966, 80 Stat. 1108; Pub. L.

94-452, §3(c)(2), Oct. 2, 1976, 90 Stat. 1514; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

## AMENDMENTS

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

Subsec. (a). Pub. L. 94-452 substituted “subchapter,” for “section.”.

1966—Subsec. (a). Pub. L. 89-713 substituted the revenue officer with whom the return is filed for the principal internal revenue officer for the internal revenue district in which the return is required to be filed as the description of the person to whom the tax is paid.

## EFFECTIVE DATE OF 1976 AMENDMENT

Section 3(e) of Pub. L. 94-452, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(1) IN GENERAL.—The amendments made by this section [enacting section 6158 of this title and amending this section and sections 6503 and 6601 of this title] shall take effect on October 1, 1977, with respect to sales after July 7, 1970, in taxable years ending after July 7, 1970, but only in the case of qualified bank holding corporations (within the meaning of section 1103(b) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954], as amended by section 2(a) of this Act).

“(2) SPECIAL RULE FOR CERTIFYING SALES WHICH HAVE ALREADY TAKEN PLACE.—For purposes of section 6158(a) of the Internal Revenue Code of 1986 (as added by subsection (a) of this section) in the case of any sale which takes place on or before the 90th day after the date of the enactment of this Act [Oct. 2, 1976], a certification by the Federal Reserve Board described in section 6158(a) shall be treated as made before the sale if application for such certification is made before the close of the 90th day after the date of the enactment of this Act [Oct. 2, 1976].

“(3) REFUND OF TAX.—

“(A) IN GENERAL.—If any tax attributable to a sale which occurred before October 1, 1977, is payable in annual installments by reason of an election under section 6158(a) of the Internal Revenue Code of 1986, any portion of such tax for which the due date of the installment does not occur before October 1, 1977, shall, on application of the taxpayer, be treated as an overpayment of tax.

“(B) INTEREST ON OVERPAYMENTS.—For purposes of section 6611(b) in the case of any overpayment attributable to subparagraph (A), the date of the overpayment shall be the day which is 6 months after the latest of the following:

“(i) the date on which application for refund or credit of such overpayment is filed,

“(ii) the due date prescribed by law (determined without extensions) for filing the return of tax under chapter 1 of the Internal Revenue Code of 1986 for the taxable year the tax of which is being refunded or credited, or

“(iii) the date of the enactment of this Act [Oct. 2, 1976].

“(C) EXTENSION OF PERIOD OF LIMITATIONS.—If any refund or credit of tax attributable to the application of subparagraph (A) is prevented at any time before October 1, 1978, by the operation of any law or rule of law, refund or credit of such overpayment may, nevertheless, be made or allowed if claim therefor is filed before October 1, 1978.”

## EFFECTIVE DATE OF 1966 AMENDMENT

Amendment by Pub. L. 89-713 effective Nov. 2, 1966, see section 6 of Pub. L. 89-713, set out as a note under section 6091 of this title.

### § 6152. Repealed. Pub. L. 99-514, title XIV, § 1404(c)(1), Oct. 22, 1986, 100 Stat. 2714

Section, acts Aug. 16, 1954, ch. 736, 68A Stat. 757; Sept. 1, 1954, ch. 1212, §3, 68 Stat. 1130; Oct. 4, 1976, Pub. L.