

ified the requirements of section 209(b)(1)(A) of Pub. L. 89-44 for filing on or before Feb. 10, 1966, or Aug. 10, 1966.

#### REFUNDS RESPECTING CONSUMER PURCHASES

Section 209(c) of Pub. L. 89-44 provided that if after May 14, 1965, but before June 21, 1965, a new automotive item subject to the tax imposed by section 4061(a)(2) of this title, or a new self-contained air-conditioning unit subject to the tax imposed by section 4111 of this title, had been sold to an ultimate purchaser, there was to be credited or refunded to the manufacturer, producer, or importer an amount equal to the difference between the tax paid by the manufacturer, producer, or importer on his sale of the article and the tax made applicable to the article on such date if certain conditions were met.

### § 6413. Special rules applicable to certain employment taxes

#### (a) Adjustment of tax

##### (1) General rule

If more than the correct amount of tax imposed by section 3101, 3111, 3201, 3221, or 3402 is paid with respect to any payment of remuneration, proper adjustments, with respect to both the tax and the amount to be deducted, shall be made, without interest, in such manner and at such times as the Secretary may by regulations prescribe.

##### (2) United States as employer

For purposes of this subsection, in the case of remuneration received from the United States or a wholly-owned instrumentality thereof during any calendar year, each head of a Federal agency or instrumentality who makes a return pursuant to section 3122 and each agent, designated by the head of a Federal agency or instrumentality, who makes a return pursuant to such section shall be deemed a separate employer.

##### (3) Guam or American Samoa as employer

For purposes of this subsection, in the case of remuneration received during any calendar year from the Government of Guam, the Government of American Samoa, a political subdivision of either, or any instrumentality of any one or more of the foregoing which is wholly owned thereby, the Governor of Guam, the Governor of American Samoa, and each agent designated by either who makes a return pursuant to section 3125 shall be deemed a separate employer.

##### (4) District of Columbia as employer

For purposes of this subsection, in the case of remuneration received during any calendar year from the District of Columbia or any instrumentality which is wholly owned thereby, the Mayor of the District of Columbia and each agent designated by him who makes a return pursuant to section 3125 shall be deemed a separate employer.

##### (5) States and political subdivisions as employer

For purposes of this subsection, in the case of remuneration received from a State or any political subdivision thereof (or any instrumentality of any one or more of the foregoing which is wholly owned thereby) during any

calendar year, each head of an agency or instrumentality, and each agent designated by either, who makes a return pursuant to section 3125 shall be deemed a separate employer.

#### (b) Overpayments of certain employment taxes

If more than the correct amount of tax imposed by section 3101, 3111, 3201, 3221, or 3402 is paid or deducted with respect to any payment of remuneration and the overpayment cannot be adjusted under subsection (a) of this section, the amount of the overpayment shall be refunded in such manner and at such times (subject to the statute of limitations properly applicable thereto) as the Secretary may by regulations prescribe.

#### (c) Special refunds

##### (1) In general

If by reason of an employee receiving wages from more than one employer during a calendar year the wages received by him during such year exceed the contribution and benefit base (as determined under section 230 of the Social Security Act) which is effective with respect to such year, the employee shall be entitled (subject to the provisions of section 31(b)) to a credit or refund of any amount of tax, with respect to such wages, imposed by section 3101(a) or section 3201(a) (to the extent of so much of the rate applicable under section 3201(a) as does not exceed the rate of tax in effect under section 3101(a)), or by both such sections, and deducted from the employee's wages (whether or not paid to the Secretary), which exceeds the tax with respect to the amount of such wages received in such year which is equal to such contribution and benefit base. The term "wages" as used in this paragraph shall, for purposes of this paragraph, include "compensation" as defined in section 3231(e).

##### (2) Applicability in case of Federal and State employees, employees of certain foreign affiliates, and governmental employees in Guam, American Samoa, and the District of Columbia

###### (A) Federal employees

In the case of remuneration received from the United States or a wholly-owned instrumentality thereof during any calendar year, each head of a Federal agency or instrumentality who makes a return pursuant to section 3122 and each agent, designated by the head of a Federal agency or instrumentality, who makes a return pursuant to such section shall, for purposes of this subsection, be deemed a separate employer; and the term "wages" includes for purposes of this subsection the amount, not to exceed an amount equal to the contribution and benefit base (as determined under section 230 of the Social Security Act) for any calendar year with respect to which such contribution and benefit base is effective, determined by each such head or agent as constituting wages paid to an employee.

###### (B) State employees

For purposes of this subsection, in the case of remuneration received during any calendar year, the term "wages" includes such

remuneration for services covered by an agreement made pursuant to section 218 of the Social Security Act as would be wages if such services constituted employment; the term “employer” includes a State or any political subdivision thereof, or any instrumentality of any one or more of the foregoing; the term “tax” or “tax imposed by section 3101(a)” includes, in the case of services covered by an agreement made pursuant to section 218 of the Social Security Act, an amount equivalent to the tax which would be imposed by section 3101(a), if such services constituted employment as defined in section 3121; and the provisions of this subsection shall apply whether or not any amount deducted from the employee’s remuneration as a result of an agreement made pursuant to section 218 of the Social Security Act has been paid to the Secretary.

**(C) Employees of certain foreign affiliates**

For purposes of paragraph (1) of this subsection, the term “wages” includes such remuneration for services covered by an agreement made pursuant to section 3121(l) as would be wages if such services constituted employment; the term “employer” includes any American employer which has entered into an agreement pursuant to section 3121(l); the term “tax” or “tax imposed by section 3101(a),” includes, in the case of services covered by an agreement entered into pursuant to section 3121(l), an amount equivalent to the tax which would be imposed by section 3101(a), if such services constituted employment as defined in section 3121; and the provisions of paragraph (1) of this subsection shall apply whether or not any amount deducted from the employee’s remuneration as a result of the agreement entered into pursuant to section 3121(l) has been paid to the Secretary.

**(D) Governmental employees in Guam**

In the case of remuneration received from the Government of Guam or any political subdivision thereof or from any instrumentality of any one or more of the foregoing which is wholly owned thereby, during any calendar year, the Governor of Guam and each agent designated by him who makes a return pursuant to section 3125(b) shall, for purposes of this subsection, be deemed a separate employer.

**(E) Governmental employees in American Samoa**

In the case of remuneration received from the Government of American Samoa or any political subdivision thereof or from any instrumentality of any one or more of the foregoing which is wholly owned thereby, during any calendar year, the Governor of American Samoa and each agent designated by him who makes a return pursuant to section 3125(c) shall, for purposes of this subsection, be deemed a separate employer.

**(F) Governmental employees in the District of Columbia**

In the case of remuneration received from the District of Columbia or any instrumen-

tality wholly owned thereby, during any calendar year, the Mayor of the District of Columbia and each agent designated by him who makes a return pursuant to section 3125(d) shall, for purposes of this subsection, be deemed a separate employer.

**(G) Employees of States and political subdivisions**

In the case of remuneration received from a State or any political subdivision thereof (or any instrumentality of any one or more of the foregoing which is wholly owned thereby) during any calendar year, each head of an agency or instrumentality, and each agent designated by either, who makes a return pursuant to section 3125(a) shall, for purposes of this subsection, be deemed a separate employer.

**(d) Refund or credit of Federal unemployment tax**

Any credit allowable under section 3302, to the extent not previously allowed, shall be considered an overpayment, but no interest shall be allowed or paid with respect to such overpayment.

(Aug. 16, 1954, ch. 736, 68A Stat. 797; Sept. 1, 1954, ch. 1206, title II, §202(a)(1), (b)(1)–(3), 68 Stat. 1089, 1090; Pub. L. 85–840, title IV, §402(d), Aug. 28, 1958, 72 Stat. 1043; Pub. L. 86–778, title I, §103(r)(2)–(4), Sept. 13, 1960, 74 Stat. 940; Pub. L. 89–97, title III, §§317(e), (f), 320(b)(5), (6), July 30, 1965, 79 Stat. 389, 390, 393, 394; Pub. L. 90–248, title I, §108(b)(5), (6), title V, §502(a), Jan. 2, 1968, 81 Stat. 835, 934; Pub. L. 92–5, title II, §203(b)(5), (6), Mar. 17, 1971, 85 Stat. 11; Pub. L. 92–336, title II, §203(b)(5), (6), July 1, 1972, 86 Stat. 419, 420; Pub. L. 92–603, title I, §144(c), Oct. 30, 1972, 86 Stat. 1370; Pub. L. 93–66, title II, §203(b)(5), (6), July 9, 1973, 87 Stat. 153; Pub. L. 93–233, §5(b)(5), (6), Dec. 31, 1973, 87 Stat. 954; Pub. L. 93–445, title V, §502, Oct. 16, 1974, 88 Stat. 1360; Pub. L. 94–455, title XIX, §1906(a)(23)(A), (B)(i), (ii), (C), (D), (b)(13)(A), Oct. 4, 1976, 90 Stat. 1826, 1827, 1834; Pub. L. 97–248, title III, §§302(c), 307(a)(10)–(12), 308(a), Sept. 3, 1982, 96 Stat. 586, 589–591; Pub. L. 98–21, title III, §321(e)(4), Apr. 20, 1983, 97 Stat. 120; Pub. L. 98–67, title I, §102(a), Aug. 5, 1983, 97 Stat. 369; Pub. L. 99–272, title XIII, §13205(a)(2)(E), Apr. 7, 1986, 100 Stat. 315; Pub. L. 101–508, title XI, §11331(d)(1), Nov. 5, 1990, 104 Stat. 1388–468; Pub. L. 103–66, title XIII, §13207(d)(1)–(3), Aug. 10, 1993, 107 Stat. 468.)

REFERENCES IN TEXT

Section 230 of the Social Security Act, referred to in subsec. (c)(1), (2)(A), is classified to section 430 of Title 42, The Public Health and Welfare.

Section 218 of the Social Security Act, referred to in subsec. (c)(2)(B), is classified to section 418 of Title 42.

AMENDMENTS

1993—Subsec. (c)(1). Pub. L. 103–66, §13207(d)(1), substituted “section 3101(a) or section 3201(a) (to the extent of so much of the rate applicable under section 3201(a) as does not exceed the rate of tax in effect under section 3101(a))” for “section 3101 or section 3201”.

Subsec. (c)(2)(B), (C). Pub. L. 103–66, §13207(d)(2), substituted “section 3101(a)” for “section 3101” wherever appearing.

Subsec. (c)(3). Pub. L. 103–66, §13207(d)(3), struck out heading and text of par. (3). Text read as follows: “In applying this subsection with respect to—

“(A) the tax imposed by section 3101(b) (or any amount equivalent to such tax), and

“(B) so much of the tax imposed by section 3201 as is determined at a rate not greater than the rate in effect under section 3101(b),

the applicable contribution base determined under section 3121(x)(2) for any calendar year shall be substituted for ‘contribution and benefit base (as determined under section 230 of the Social Security Act)’ each place it appears.”

1990—Subsec. (c)(3). Pub. L. 101-508 substituted heading for one which read: “Applicability with respect to compensation of employees subject to the Railroad Retirement Tax Act” and amended text generally. Prior to amendment, text read as follows: “In the case of any individual who, during any calendar year, receives wages from one or more employers and also receives compensation which is subject to the tax imposed by section 3201 or 3211, such compensation shall, solely for purposes of applying paragraph (1) with respect to the tax imposed by section 3101(b), be treated as wages received from an employer with respect to which the tax imposed by section 3101(b) was deducted.”

1986—Subsec. (a)(5). Pub. L. 99-272, § 13205(a)(2)(E)(i), added par. (5).

Subsec. (c)(2)(D) to (F). Pub. L. 99-272, § 13205(a)(2)(E)(ii)(I), substituted “3125(b)”, “3125(c)”, and “3125(d)” for “3125(a)”, “3125(b)”, and “3125(c)”, respectively, in subpars. (D), (E), and (F), respectively.

Subsec. (c)(2)(G). Pub. L. 99-272, § 13205(a)(2)(E)(ii)(II), added subpar. (G).

1983—Pub. L. 98-67 repealed amendments made by Pub. L. 97-248. See 1982 Amendment note below.

Subsec. (c)(2). Pub. L. 98-21, § 321(e)(4)(B), substituted “foreign affiliates” for “foreign corporations” in heading.

Subsec. (c)(2)(C). Pub. L. 98-21, § 321(e)(4)(A), substituted “foreign affiliates” for “foreign corporations” in heading and, in text, substituted “American employer” for “domestic corporation”.

1982—Catchline and subsecs. (a)(1), (b), (c)(1). Pub. L. 97-248 provided that, applicable to payments of interest, dividends, and patronage dividends paid or credited after June 30, 1983, the section catchline is amended by substituting “taxes under subtitle C” for “employment taxes”; subsec. (a)(1) is amended by substituting “3402 or 3451 is paid with respect to any payment of remuneration, interest, dividends, or other amounts,” for “or 3402 is paid with respect to any payment of remuneration,”; subsec. (b) is amended by striking out “of certain employment taxes” from heading, and by substituting “3402 or 3451 is paid or deducted with respect to any payment of remuneration, interest, dividends, or other amount”; and subsec. (c)(1) is amended by substituting “section 31(c)” for “section 31(b)”. Section 102(a), (b) of Pub. L. 98-67, title I, Aug. 5, 1983, 97 Stat. 369, repealed subtitle A (§§ 301-308) of title III of Pub. L. 97-248 as of the close of June 30, 1983, and provided that the Internal Revenue Code of 1954 [now 1986] [this title] shall be applied and administered (subject to certain exceptions) as if such subtitle A (and the amendments made by such subtitle A) had not been enacted.

1976—Subsec. (a)(1). Pub. L. 94-455, § 1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

Subsec. (a)(4). Pub. L. 94-455, § 1906(a)(23)(A), substituted “Mayor of the District of Columbia and each agent designated by him” for “Commissioners of the District of Columbia and each agent designated by them”.

Subsec. (b). Pub. L. 94-455, § 1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

Subsec. (c)(1). Pub. L. 94-455, § 1906(a)(23)(B)(i), struck out “or his delegate” after “Secretary” and substituted general provision for entitlement to credit or refund of employment taxes deducted from an employee receiving wages from more than one employer during a calendar year and in excess of employment taxes with respect to amount of wages received in the calendar year equal to the contribution and benefit base determined under section 230 of the Social Security Act and effective

with respect to such calendar year for prior specific provisions for such credit or refund of employment taxes deducted in excess of prescribed amount for base limits and applicable periods set forth below:

| <i>Amount</i>  | <i>After<br/>Calendar<br/>Year</i> | <i>Prior to<br/>Calendar<br/>Year</i> |
|----------------|------------------------------------|---------------------------------------|
| \$3,600 .....  | 1950                               | 1955                                  |
| \$4,200 .....  | 1954                               | 1959                                  |
| \$4,800 .....  | 1958                               | 1966                                  |
| \$6,600 .....  | 1965                               | 1968                                  |
| \$7,800 .....  | 1967                               | 1972                                  |
| \$9,000 .....  | 1971                               | 1973                                  |
| \$10,800 ..... | 1972                               | 1974                                  |
| \$13,200 ..... | 1973                               | 1975                                  |

and amount equal to the contribution and benefit base determined under section 230 of the Social Security Act and effective with respect to calendar year after calendar year 1974, and thereafter.

Subsec. (c)(2)(A). Pub. L. 94-455, § 1906(a)(23)(B)(ii), substituted “the amount, not to exceed an amount equal to the contribution and benefit base (as determined under section 230 of the Social Security Act) for any calendar year” for “the amount, not to exceed \$3,600 for the calendar year 1951, 1952, 1953, or 1954, \$4,200 for the calendar year 1955, 1956, 1957, or 1958, \$4,800 for the calendar year 1959, 1960, 1961, 1962, 1963, 1964, or 1965, \$6,600 for the calendar year 1966 or 1967, \$7,800 for the calendar year 1968, 1969, 1970, or 1971, \$9,000 for the calendar year 1972, \$10,800 for the calendar year 1973, \$13,200 for the calendar year 1974, or an amount equal to the contribution and benefit base (as determined under section 230 of the Social Security Act) for any calendar year after 1974” before “with respect to which such contribution and benefit base is effective”.

Subsec. (c)(2)(C). Pub. L. 94-455, § 1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

Subsec. (c)(2)(F). Pub. L. 94-455, § 1906(a)(23)(C), substituted “Mayor of the District of Columbia and each agent designated by him” for “Commissioners of the District of Columbia and each agent designated by them”.

Subsec. (c)(3). Pub. L. 94-455, § 1906(a)(23)(D), struck out “after 1967” after “calendar year”.

1974—Subsec. (c)(1). Pub. L. 93-445 inserted “or section 3201, or by both such sections” after “section 3101” and inserted provision that for purposes of subsec. (c)(1) the term “wages” include compensation as defined in section 3231(e).

1973—Subsec. (c)(1). Pub. L. 93-233, § 5(b)(5), substituted “\$13,200” for “\$12,600” whenever appearing.

Pub. L. 93-66, § 203(b)(5), substituted “\$12,600” for “\$12,000” wherever appearing.

Subsec. (c)(2)(A). Pub. L. 93-233, § 5(b)(6), substituted “\$13,200” for “\$12,600”.

Pub. L. 93-66, § 203(b)(6), substituted “\$12,600” for “\$12,000”.

1972—Subsec. (c)(1). Pub. L. 92-336, § 203(b)(5), inserted “and prior to the calendar year 1973” after “after the calendar year 1971”, inserted provisions of cls. (F) to (H), and provisions relating to wages received after 1971 and before 1973, after 1972 and before 1974, after 1973 and before 1975, and the calendar year after 1974.

Subsec. (c)(2)(A). Pub. L. 92-336, § 203(b)(6), as amended by Pub. L. 92-603, § 144(c), eff. July 1, 1972, inserted provisions relating to amounts to be included within the term “wages” for the calendar years 1972, 1973, 1974, or any calendar year after 1974.

1971—Subsec. (c)(1). Pub. L. 92-5, § 203(b)(5), inserted “and prior to the calendar year 1972” after “after the calendar year 1967”, “or (E) during any calendar year after the calendar year 1971, the wages received by him during such year exceed \$9,000,” after “exceed \$7,800,” and inserted before the period at end of subpar. (1) “and before 1972, or which exceeds the tax with respect to the first \$9,000 of such wages received in such calendar year after 1971”.

Subsec. (c)(2)(A). Pub. L. 92-5, § 203(b)(6), substituted “\$7,800 for the calendar year 1968, 1969, 1970, or 1971, or \$9,000 for any calendar year after 1971” for “or \$7,800 for any calendar year after 1967”.

1968—Subsec. (c)(1). Pub. L. 90-248, §108(b)(5), inserted “and prior to the calendar year 1968” after “the calendar year 1965”, “or (D) during any calendar year after the calendar year 1967, the wages received by him during such year exceed \$7,800,” after “exceed \$6,600,”, and “and before 1968, or which exceeds the tax with respect to the first \$7,800 of such wages received in such calendar year after 1967”.

Subsec. (c)(2)(A). Pub. L. 90-248, §108(b)(6), substituted “\$6,600 for the calendar year 1966 or 1967, or \$7,800 for any calendar year after 1967” for “or \$6,600 for any calendar year after 1965”.

Subsec. (c)(3). Pub. L. 90-248, §502(a), added par. (3).

1965—Subsec. (a)(4). Pub. L. 89-97, §317(e), added par. (4).

Subsec. (c)(1). Pub. L. 89-97, §320(b)(5), inserted “and prior to the calendar year 1966” after “the calendar year 1958”, “or (C) during any calendar year after the calendar year 1965, the wages received by him during such year exceed \$6,600” after “exceed \$4,800,”, and “and before 1966, or which exceeds the tax with respect to the first \$6,600 of such wages received in such calendar year after 1965” before the period at end of par.

Subsec. (c)(2)(A). Pub. L. 89-97, §320(b)(6), substituted “\$4,800 for the calendar year 1959, 1960, 1961, 1962, 1963, 1964, or 1965, or \$6,600 for any calendar year after 1965” for “or \$4,800 for any calendar year after 1958”.

Subsec. (c)(2)(F). Pub. L. 89-97, §317(f)(1), added subpar. (F) and inserted reference to the District of Columbia in heading.

1960—Subsec. (a)(3). Pub. L. 86-778, §103(r)(2), added par. (3).

Subsec. (c)(2). Pub. L. 86-778, §103(r) (3), (4), inserted governmental employees in Guam and American Samoa in heading, and added subpars. (D) and (E).

1958—Subsec. (c)(1). Pub. L. 85-840, §402(d)(1), conformed the special-refund provisions to the increase made by Pub. L. 85-840, in the limitation on wages from \$4,200 to \$4,800 for calendar years after 1958.

Subsec. (c)(2)(A). Pub. L. 85-840, §402(d)(2), substituted “\$4,200 for the calendar year 1955, 1956, 1957, or 1958, or \$4,800 for any calendar year after 1958” for “\$4,200 for any calendar year after 1954”.

1954—Subsec. (c)(1). Act Sept. 1, 1954, §202(a)(1), conformed the special-refund provisions to the increase made by said act Sept. 1, 1954, in the limitation on wages from \$3,600 to \$4,200 for calendar years after 1954.

Subsec. (c)(2). Act Sept. 1, 1954, §202(b)(1), inserted “and employees of certain foreign corporations” in heading.

Subsec. (c)(2)(A). Act Sept. 1, 1954, §202(b)(2), substituted “\$3,600 for the calendar year 1951, 1952, 1953, or 1954, or \$4,200 for any calendar year after 1954” for “\$3,600”.

Subsec. (c)(2)(C). Act Sept. 1, 1954, §202(b)(3), added subpar. (C).

#### EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by Pub. L. 103-66 applicable to 1994 and later calendar years, see section 13207(e) of Pub. L. 103-66, set out as a note under section 1402 of this title.

#### EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by Pub. L. 101-508 applicable to 1991 and later calendar years, see section 11331(e) of Pub. L. 101-508, set out as a note under section 1402 of this title.

#### EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-272 applicable to services performed after Mar. 31, 1986, see section 13205(d)(1) of Pub. L. 99-272, set out as a note under section 3121 of this title.

#### EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by Pub. L. 98-21 applicable to agreements entered into after Apr. 20, 1983, except that at election of any American employer such amendment shall also apply to any agreement entered into on or before Apr. 20, 1983, see section 321(f) of Pub. L. 98-21, set out as a note under section 406 of this title.

#### EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1906(a)(23)(A), (C), (D), (b)(13)(A) of Pub. L. 94-455 effective on first day of first month which begins more than ninety days after Oct. 4, 1976, see section 1906(d)(1) of Pub. L. 94-455, set out as a note under section 6013 of this title.

Section 1906(a)(23)(B)(iii) of Pub. L. 94-455 provided that: “The amendments made by clauses (i) and (ii) [amending this section] shall apply with respect to remuneration paid after December 31, 1976.”

#### EFFECTIVE DATE OF 1974 AMENDMENT

Amendment by Pub. L. 93-445 effective Jan. 1, 1975, and applicable only with respect to compensation paid for services rendered on or after that date, see section 604 of Pub. L. 93-445, set out as a note under section 3221 of this title.

#### EFFECTIVE DATE OF 1973 AMENDMENTS

Amendment by Pub. L. 93-233 applicable only with respect to remuneration paid after, and taxable years beginning after, 1973, see section 5(e) of Pub. L. 93-233, set out as a note under section 409 of Title 42, The Public Health and Welfare.

Amendment by Pub. L. 93-66 applicable only with respect to remuneration paid after, and taxable years beginning after, 1973, see section 203(e) of Pub. L. 93-66, set out as a note under section 409 of Title 42.

#### EFFECTIVE DATE OF 1972 AMENDMENT

Amendment by Pub. L. 92-336, as amended by Pub. L. 92-603, §144(c), applicable only with respect to remuneration paid after Dec. 1972, see section 203(c) of Pub. L. 92-336, set out as a note under section 409 of Title 42, The Public Health and Welfare.

#### EFFECTIVE DATE OF 1971 AMENDMENT

Amendment by Pub. L. 92-5 applicable only with respect to remuneration paid after Dec. 1971, see section 203(c) of Pub. L. 92-5, set out as a note under section 409 of Title 42, The Public Health and Welfare.

#### EFFECTIVE DATE OF 1968 AMENDMENT

Amendment by section 108(b)(5), (6) of Pub. L. 90-248 applicable only with respect to remuneration paid after December 1967, see section 108(c) of Pub. L. 90-248, set out as a note under section 409 of Title 42, The Public Health and Welfare.

#### EFFECTIVE DATE OF 1965 AMENDMENT

Amendment by section 317(e), (f) of Pub. L. 89-97 applicable with respect to services performed after the quarter ending September 30, 1965, and after the quarter in which the Secretary of the Treasury receives a certification from the Commissioners [now Mayor] of the District of Columbia expressing their desire to have the insurance system established by sections 401 et seq. and 1395c et seq. of Title 42, The Public Health and Welfare, extended to the officers and employees coming under the provisions of such amendments, see section 317(g) of Pub. L. 89-97, set out as a note under section 410 of Title 42.

Amendment by section 320(b)(5), (6) of Pub. L. 89-97 applicable with respect to remuneration paid after December 1965, see section 320(c) of Pub. L. 89-97, set out as a note under section 3121 of this title.

#### EFFECTIVE DATE OF 1960 AMENDMENT

Amendment by Pub. L. 86-778 applicable only with respect to (1) service in the employ of the Government of Guam or any political subdivision thereof, or any instrumentality of any one or more of the foregoing wholly owned thereby, which is performed after 1960 and after the calendar quarter in which the Secretary of the Treasury receives a certification by the Governor of Guam that legislation has been enacted by the Government of Guam expressing its desire to have the insurance system established by title II of the Social

Security Act, section 401 et seq. of Title 42, The Public Health and Welfare, extended to the officers and employees of such Government and such political subdivisions and instrumentalities, and (2) service in the employ of the Government of American Samoa or any political subdivision thereof or any instrumentality of any one or more of the foregoing wholly owned thereby, which is performed after 1960 and after the calendar quarter in which the Secretary of the Treasury receives a certification by the Governor of American Samoa that the Government of American Samoa desires to have the insurance system established by title II of the Social Security Act, section 401 et seq. of Title 42, extended to the officers and employees of such Government and such political subdivisions and instrumentalities, see section 103(v)(1) of Pub. L. 86-778, set out as a note under section 402 of Title 42.

#### EFFECTIVE DATE OF 1954 AMENDMENT

Amendment by act Sept. 1, 1954, applicable only with respect to remuneration paid after 1954, see section 202(d) of act Sept. 1, 1954, set out as a note under section 1401 of this title.

#### § 6414. Income tax withheld

In the case of an overpayment of tax imposed by chapter 24, or by chapter 3, refund or credit shall be made to the employer or to the withholding agent, as the case may be, only to the extent that the amount of such overpayment was not deducted and withheld by the employer or withholding agent.

(Aug. 16, 1954, ch. 736, 68A Stat. 798; Pub. L. 111-147, title V, § 501(c)(1), Mar. 18, 2010, 124 Stat. 106.)

#### AMENDMENT OF SECTION

*Pub. L. 111-147, title V, § 501(c)(1), (d)(1), (2), Mar. 18, 2010, 124 Stat. 106, provided that, applicable to payments made after Dec. 31, 2012, with certain exceptions, this section is amended by inserting “or 4” after “chapter 3”.*

#### EFFECTIVE DATE OF 2010 AMENDMENT

Amendment by Pub. L. 111-147 applicable to payments made after Dec. 31, 2012, with certain exceptions, see section 501(d)(1), (2) of Pub. L. 111-147, set out as a note under section 1471 of this title.

#### § 6415. Credits or refunds to persons who collected certain taxes

##### (a) Allowance of credits or refunds

Credit or refund of any overpayment of tax imposed by section 4251, 4261, or 4271 may be allowed to the person who collected the tax and paid it to the Secretary if such person establishes, under such regulations as the Secretary may prescribe, that he has repaid the amount of such tax to the person from whom he collected it, or obtains the consent of such person to the allowance of such credit or refund.

##### (b) Credit on returns

Any person entitled to a refund of tax imposed by section 4251, 4261, or 4271 paid, or collected and paid, to the Secretary by him may, instead of filing a claim for refund, take credit therefor against taxes imposed by such section due upon any subsequent return.

##### (c) Refund of overcollections

In case any person required under section 4251, 4261, or 4271 to collect any tax shall make an

overcollection of such tax, such person shall, upon proper application, refund such overcollection to the person entitled thereto.

##### (d) Refund of taxable payment

Any person making a refund of any payment on which tax imposed by section 4251, 4261, or 4271 has been collected may repay therewith the amount of tax collected on such payment.

(Aug. 16, 1954, ch. 736, 68A Stat. 798; Pub. L. 85-475, § 4(b)(4), June 30, 1958, 72 Stat. 260; Pub. L. 85-859, title I, § 163(d)(1), Sept. 2, 1958, 72 Stat. 1311; Pub. L. 89-44, title VI, § 601(b), June 21, 1965, 79 Stat. 153; Pub. L. 91-258, title II, § 205(b)(2), May 21, 1970, 84 Stat. 241; Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

#### AMENDMENTS

1976—Subsecs. (a), (b). Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

1970—Pub. L. 91-258 inserted reference to section 4271 in four places.

1965—Subsec. (a). Pub. L. 89-44, § 601(b)(1), (2), substituted “section 4251 or 4261” for “sections 4231(1), 4231(2), 4231(3), 4241, 4245, 4261, or 4286” and struck out last sentence which referred to payment outside the United States of taxes imposed under pars. (1), (2) and (3) of section 4231.

Subsecs. (b) to (d). Pub. L. 89-44, § 601(b)(1), substituted “section 4251 or 4261” for “section 4231(1), 4231(2), 4231(3), 4241, 4245, 4261, or 4286” wherever appearing.

1958—Subsec. (a). Pub. L. 85-859 provided that in the case of any payment outside the United States in respect of which tax is imposed under par. (1), (2), or (3) of section 4231 of this title, the person who paid for the admission or for the use of the box or seat shall be considered the person from whom the tax was collected.

Subsecs. (a) to (d). Pub. L. 85-475 struck out references to section 4271.

#### EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-258 effective July 1, 1970, see section 211(a) of Pub. L. 91-258, set out as a note under section 4041 of this title.

#### EFFECTIVE DATE OF 1965 AMENDMENT

Amendment by Pub. L. 89-44 to take effect in a manner consistent with effective date of change of tax provision to which related, see section 701(e) of Pub. L. 89-44, set out as a note under section 6103 of this title.

#### EFFECTIVE DATE OF 1958 AMENDMENTS

Section 1(c) of Pub. L. 85-859 provided in part that: “Except as otherwise provided, the amendments and repeals made by title I of this Act [enacting sections 4057, 4143, 4221 to 4225, and 4294 of this title, amending chapter 34, this section, and sections 4001, 4003, 4031, 4041, 4053, 4111, 4121, 4141, 4142, 4192, 4216 to 4218, 4231 to 4233, 4263, 4291, 4501, 4601, 6011, 6412, 6416, 6420, 6421, 6501, and 6805 of this title, and repealing section 4112 of this title and former sections 4143, 4152, 4220 to 4225, and 4316 of this title] shall take effect on the first day of the first calendar quarter which begins more than 60 days after the date on which this Act is enacted [Sept. 2, 1958].”

Section 4(c) of Pub. L. 85-475, as amended by Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(1) Except as provided in paragraph (2), the repeals and amendments made by subsections (a) and (b) [repealing sections 4271 to 4273 and 4281 to 4283 of this title and amending this section and sections 4292, 6416, 7012, and 7272 of this title] shall apply only with respect to amounts paid on or after August 1, 1958.

“(2) In the case of transportation with respect to which the second sentence of section 4281 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] applies, the repeals and amendments made by subsections (a)