

## EFFECTIVE DATE OF 1966 AMENDMENTS

Amendment by Pub. L. 89-719 applicable after Nov. 2, 1966, regardless of when title or lien of United States arose or when lien or interest of another person was acquired, except in a case in which a lien or title derived from enforcement of a lien held by United States has been enforced by a civil action or suit which has become final by judgment, sale, or agreement before Nov. 2, 1966, or in a case in which the amendment would impair a priority held by any person other than United States holding a lien or interest prior to Nov. 2, 1966, operate to increase liability of such person, or shorten the time for bringing suit with respect to transactions occurring before Nov. 2, 1966, see section 114(a)-(e) of Pub. L. 89-719, set out as a note under section 6323 of this title.

Amendment by Pub. L. 89-384 applicable with respect to amounts received after Dec. 31, 1964, in respect of foreign expropriation losses (as defined in section 1351(b) of this title) sustained after Dec. 31, 1958, see section 2 of Pub. L. 89-384, set out as an Effective Date note under section 1351 of this title.

## EFFECTIVE DATE OF 1958 AMENDMENT

For effective date of amendment by Pub. L. 85-866, see section 206(f) of Pub. L. 85-866, set out as a note under section 6161 of this title.

## EFFECTIVE DATE OF 1956 AMENDMENT

Amendment by act Aug. 6, 1956, applicable in the case of decedents dying after Aug. 16, 1954, see section 3 of act Aug. 6, 1956, set out as a note set out under section 2055 of this title.

## SAVINGS PROVISION

For provisions that nothing in amendment by section 11801(c)(20)(A) of Pub. L. 101-508 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Nov. 5, 1990, for purposes of determining liability for tax for periods ending after Nov. 5, 1990, see section 11821(b) of Pub. L. 101-508, set out as a note under section 45K of this title.

## ANNUAL REPORT TO CONGRESS CONCERNING DESIGNATED SUMMONSES

Section 1003 of Pub. L. 104-168 provided that: "Not later than December 31 of each calendar year after 1995, the Secretary of the Treasury or his delegate shall report to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate on the number of designated summonses (as defined in section 6503(j) of the Internal Revenue Code of 1986) which were issued during the preceding 12 months."

PLAN AMENDMENTS NOT REQUIRED UNTIL  
JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§ 1101-1147 and 1171-1177] or title XVIII [§§ 1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

## APPLICATION OF PRIOR AMENDMENTS

Section 2(a)(4)(F) of Pub. L. 96-596, as amended by Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095, provided that: "The amendments made by sections 1203(h)(1) and 1601(f)(2) of the Tax Reform Act of 1976 [Pub. L. 94-455], and the amendment made by section 362(d)(5) of the Revenue Act of 1978 [Pub. L. 95-600], shall be deemed to be amendments to section 6503(i) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954, subsec. (j)], as redesignated by section 6(a) of Pub. L. 96-589] (as redesignated by subparagraph (E) [redesignating subsec. (j) as (i)])."

## § 6504. Cross references

## For limitation period in case of—

(1) Adjustments to accrued foreign taxes, see section 905(c).

(2) Change of treatment with respect to itemized deductions where taxpayer and his spouse make separate returns, see section 63(e)(3).

(3) Involuntary conversion of property, see section 1033(a)(2)(C) and (D).

(4) Application by fiduciary for discharge from personal liability for estate tax, see section 2204.

(5) Insolvent banks and trust companies, see section 7507.

(6) Service in a combat zone, etc., see section 7508.

(7) Claims against transferees and fiduciaries, see chapter 71.

(8) Assessments to recover excessive amounts paid under section 6420 (relating to gasoline used on farms), 6421 (relating to gasoline used for certain nonhighway purposes or by local transit systems), or 6427 (relating to fuels not used for taxable purposes) and assessments of civil penalties under section 6675 for excessive claims under section 6420, 6421, or 6427, see section 6206.

(9) Assessment and collection of interest, see section 6601(g).

(10) Assessment of civil penalties under section 6694 or 6695, see section 6696(d)(1).

(11) Assessments of tax attributable to partnership items, see section 6229.

(Aug. 16, 1954, ch. 736, 68A Stat. 807; Apr. 2, 1956, ch. 160, § 4(d), 70 Stat. 91; June 29, 1956, ch. 462, title II, § 208(e)(5), 70 Stat. 397; Pub. L. 85-866, title I, § 84(b), Sept. 2, 1958, 72 Stat. 1664; Pub. L. 88-272, title I, § 112(d)(2), Feb. 26, 1964, 78 Stat. 24; Pub. L. 91-172, title II, § 213(c)(3), Dec. 30, 1969, 83 Stat. 572; Pub. L. 91-614, title I, § 101(d)(2), Dec. 31, 1970, 84 Stat. 1837; Pub. L. 93-625, § 7(d)(4), Jan. 3, 1975, 88 Stat. 2115; Pub. L. 94-455, title XII, § 1203(h)(2), title XIX, 1901(b)(31)(D), (36)(C), (37)(D), (39)(B), 1906(a)(32), Oct. 4, 1976, 90 Stat. 1694, 1800, 1802, 1803, 1829; Pub. L. 95-30, title I, § 101(d)(16), May 23, 1977, 91 Stat. 134; Pub. L. 95-600, title IV, § 405(c)(6), title VII, § 703(j)(10), Nov. 6, 1978, 92 Stat. 2871, 2942; Pub. L. 95-618, title II, § 233(b)(2)(D), Nov. 9, 1978, 92 Stat. 3191; Pub. L. 97-248, title IV, § 402(c)(6), Sept. 3, 1982, 96 Stat. 667; Pub. L. 97-424, title V, § 515(b)(10), Jan. 6, 1983, 96 Stat. 2182; Pub. L. 99-514, title I, § 104(b)(18), Oct. 22, 1986, 100 Stat. 2106; Pub. L. 105-34, title III, § 312(d)(13), Aug. 5, 1997, 111 Stat. 840.)

## AMENDMENTS

1997—Pars. (4) to (12). Pub. L. 105-34 redesignated pars. (5) to (12) as (4) to (11), respectively, and struck out former par. (4) which read as follows: "Gain upon sale or exchange of principal residence, see section 1034(j)."

1986—Par. (2). Pub. L. 99-514 amended par. (2) generally, substituting "where taxpayer and his spouse make separate returns, see section 63(e)(3)" for "and zero bracket amount where taxpayer and his spouse make separate returns, see section 63(g)(5)".

1983—Par. (9). Pub. L. 97-424 struck out "6424 (relating to lubricating oil used for certain nontaxable purposes)," after "systems)," and struck out "6424," after "6421."

1982—Par. (12). Pub. L. 97-248 added par. (12).

1978—Par. (4). Pub. L. 95-600, § 405(c)(6), substituted "principal residence" for "residence".

Par. (6). Pub. L. 95-600, § 703(j)(10), amended directory language of Pub. L. 94-455, § 1901(b)(37)(D). See 1976 Amendment note below.

Par. (9). Pub. L. 95-618 substituted “used for certain nontaxable purposes” for “not used in highway motor vehicles”.

1977—Par. (2). Pub. L. 95-30 substituted “treatment with respect to itemized deductions and zero bracket amount where taxpayer and his spouse make separate returns, see section 63(g)(5)” for “election with respect to the standard deduction where taxpayer and his spouse make separate returns, see section 144(b)”.

1976—Par. (1). Pub. L. 94-455, §§1901(b)(36)(C), 1906(a)(32)(B), redesignated par. (2) as (1). Former par. (1), which referred to section 1321 for adjustments incident to involuntary liquidation of inventory, was struck out.

Par. (2). Pub. L. 94-455, §1906(a)(32)(B), redesignated par. (3) as (2). Former par. (2) redesignated (1).

Par. (3). Pub. L. 94-455, §§1901(b)(31)(D), 1906(a)(32)(B), redesignated par. (4) as (3) and substituted “section 1033(a)(2)(C) and (D)” for “section 1033(a)(3)(C) and (D)”. Former par. (3) redesignated (2).

Par. (4). Pub. L. 94-455, §1906(a)(32)(B), redesignated par. (5) as (4). Former par. (4) redesignated (3).

Par. (5). Pub. L. 94-455, §§1901(b)(39)(B), 1906(a)(32)(B), redesignated par. (9) as (5). Former par. (5) redesignated (4).

Par. (6). Pub. L. 94-455, §1906(a)(32)(B), redesignated par. (10) as (6).

Pub. L. 94-455, §1901(b)(37)(D), as amended by Pub. L. 95-600, §703(j)(10), struck out par. (6) which referred to section 1335 for war loss recoveries where the prior benefit rule was elected.

Par. (7). Pub. L. 94-455, §§1901(b)(39)(B), 1906(a)(32)(B), redesignated par. (11) as (7). Former par. (7), which referred to section 1346 for recovery of unconstitutional federal taxes, was struck out.

Par. (8). Pub. L. 94-455, §1906(a)(32)(B), redesignated par. (12) as (8).

Par. (9). Pub. L. 94-455, §1906(a)(32)(A), (B), redesignated par. (13) as (9) and inserted provisions relating to sections 6421, 6424, and 6427. Former par. (9) redesignated (5).

Par. (10). Pub. L. 94-455, §1906(a)(32)(B), redesignated par. (15) as (10). Former par. (10) redesignated (6).

Par. (11). Pub. L. 94-455, §§1203(h)(2), 1906(a)(32)(B), added par. (11). Former par. (11) redesignated (7).

Par. (12). Pub. L. 94-455, §1906(a)(32)(B), redesignated par. (12) as (8).

Par. (13). Pub. L. 94-455, §1906(a)(32)(B), redesignated par. (13) as (9).

Par. (14). Pub. L. 94-455, §1906(a)(32)(A), struck out par. (14) which referred to section 6206 for assessments to recover excessive amounts paid under section 6421, and assessments of civil penalties under section 6675, and for excessive claims under section 6421.

Par. (15). Pub. L. 94-455, §1906(a)(32)(B), redesignated par. (15) as (10).

1975—Par. (15). Pub. L. 93-625 substituted reference to section 6601(g) for 6601(h).

1970—Par. (9). Pub. L. 91-614 substituted “fiduciary” for “executor”.

1969—Par. (8). Pub. L. 91-172 struck out par. (8).

1964—Par. (3). Pub. L. 88-272 substituted “with respect to the” for “to take”.

1958—Par. (15). Pub. L. 85-866 added par. (15).

1956—Par. (13). Act. Apr. 2, 1956, added par. (13).

Par. (14). Act June 29, 1956, added par. (14).

#### EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105-34 applicable to sales and exchanges after May 6, 1997, with certain exceptions, see section 312(d) of Pub. L. 105-34, set out as a note under section 121 of this title.

#### EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1986, see section 151(a) of Pub. L. 99-514, set out as a note under section 1 of this title.

#### EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by Pub. L. 97-424 applicable with respect to articles sold after Jan. 6, 1983, see section 515(c) of

Pub. L. 97-424, set out as a note under section 34 of this title.

#### EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by Pub. L. 97-248 applicable to partnership taxable years beginning after Sept. 3, 1982, with provision for applicability of amendment to any partnership taxable year ending after Sept. 3, 1982, if partnership, each partner, and each indirect partner requests such application and Secretary of the Treasury or his delegate consents to such application, see section 407(a)(1), (3) of Pub. L. 97-248, set out as an Effective Date note under section 6221 of this title.

#### EFFECTIVE DATE OF 1978 AMENDMENTS

Amendment by Pub. L. 95-618 effective on first day of first calendar month which begins more than 10 days after Nov. 9, 1978, see section 233(d) of Pub. L. 95-618, set out as a note under section 34 of this title.

Amendment by section 405(c)(6) of Pub. L. 95-600 applicable to sales and exchanges of residences after July 26, 1978, in taxable years ending after such date, see section 405(d) of Pub. L. 95-600, set out as a note under section 1038 of this title.

Amendment by section 703(j)(10) of Pub. L. 95-600 effective Oct. 4, 1976, see section 703(r) of Pub. L. 95-600, set out as a note under section 46 of this title.

#### EFFECTIVE DATE OF 1977 AMENDMENT

Amendment by Pub. L. 95-30 applicable to taxable years beginning after Dec. 31, 1976, see section 106(a) of Pub. L. 95-30, set out as a note under section 1 of this title.

#### EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1203(h)(2) of Pub. L. 94-455 applicable to documents prepared after Dec. 31, 1976, see section 1203(j) of Pub. L. 94-455, set out as a note under section 7701 of this title.

Amendment by section 1901(b)(31)(D), (36)(C), (37)(D), (39)(B) of Pub. L. 94-455 applicable with respect to taxable years beginning after Dec. 31, 1976, see section 1901(d) of Pub. L. 94-455, set out as a note under section 2 of this title.

Amendment by section 1906(a)(32) of Pub. L. 94-455 effective on first day of first month which begins more than 90 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.

#### EFFECTIVE DATE OF 1975 AMENDMENT

Amendment by Pub. L. 93-625 effective July 1, 1975, and applicable to amounts outstanding on such date or arising thereafter, see section 7(e) of Pub. L. 93-625, set out as an Effective Date note under section 6621 of this title.

#### EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-614 applicable with respect to decedents dying after Dec. 31, 1970, see section 101(j) of Pub. L. 91-614, set out as a note under section 2032 of this title.

#### EFFECTIVE DATE OF 1969 AMENDMENT

Amendment Pub. L. 91-172 applicable to taxable years beginning after Dec. 31, 1969, see section 213(d) of Pub. L. 91-172, set out as an Effective Date note under section 183 of this title.

#### EFFECTIVE DATE OF 1964 AMENDMENT

Amendment by Pub. L. 88-272 effective, except for purposes of section 21 of this title, with respect to taxable years beginning after Dec. 31, 1963, see section 131 of Pub. L. 88-272, set out as a note under section 1 of this title.

#### EFFECTIVE DATE OF 1958 AMENDMENT

Amendment by Pub. L. 85-866 effective Aug. 17, 1954, see section 1(c)(2) of Pub. L. 85-866, set out as a note under section 165 of this title.

## EFFECTIVE DATE OF 1956 AMENDMENT

Amendment by act June 29, 1956, effective June 29, 1956, see section 211 of act June 29, 1956, set out as a note under section 4041 of this title.

**Subchapter B—Limitations on Credit or Refund**

Sec.	
6511.	Limitations on credit or refund.
6512.	Limitations in case of petition to Tax Court.
6513.	Time return deemed filed and tax considered paid.
6514.	Credits or refunds after period of limitation.
6515.	Cross references.

**§ 6511. Limitations on credit or refund**

**(a) Period of limitation on filing claim**

Claim for credit or refund of an overpayment of any tax imposed by this title in respect of which tax the taxpayer is required to file a return shall be filed by the taxpayer within 3 years from the time the return was filed or 2 years from the time the tax was paid, whichever of such periods expires the later, or if no return was filed by the taxpayer, within 2 years from the time the tax was paid. Claim for credit or refund of an overpayment of any tax imposed by this title which is required to be paid by means of a stamp shall be filed by the taxpayer within 3 years from the time the tax was paid.

**(b) Limitation on allowance of credits and refunds**

**(1) Filing of claim within prescribed period**

No credit or refund shall be allowed or made after the expiration of the period of limitation prescribed in subsection (a) for the filing of a claim for credit or refund, unless a claim for credit or refund is filed by the taxpayer within such period.

**(2) Limit on amount of credit or refund**

**(A) Limit where claim filed within 3-year period**

If the claim was filed by the taxpayer during the 3-year period prescribed in subsection (a), the amount of the credit or refund shall not exceed the portion of the tax paid within the period, immediately preceding the filing of the claim, equal to 3 years plus the period of any extension of time for filing the return. If the tax was required to be paid by means of a stamp, the amount of the credit or refund shall not exceed the portion of the tax paid within the 3 years immediately preceding the filing of the claim.

**(B) Limit where claim not filed within 3-year period**

If the claim was not filed within such 3-year period, the amount of the credit or refund shall not exceed the portion of the tax paid during the 2 years immediately preceding the filing of the claim.

**(C) Limit if no claim filed**

If no claim was filed, the credit or refund shall not exceed the amount which would be allowable under subparagraph (A) or (B), as the case may be, if claim was filed on the date the credit or refund is allowed.

**(c) Special rules applicable in case of extension of time by agreement**

If an agreement under the provisions of section 6501(c)(4) extending the period for assessment of a tax imposed by this title is made within the period prescribed in subsection (a) for the filing of a claim for credit or refund—

**(1) Time for filing claim**

The period for filing claim for credit or refund or for making credit or refund if no claim is filed, provided in subsections (a) and (b)(1), shall not expire prior to 6 months after the expiration of the period within which an assessment may be made pursuant to the agreement or any extension thereof under section 6501(c)(4).

**(2) Limit on amount**

If a claim is filed, or a credit or refund is allowed when no claim was filed, after the execution of the agreement and within 6 months after the expiration of the period within which an assessment may be made pursuant to the agreement or any extension thereof, the amount of the credit or refund shall not exceed the portion of the tax paid after the execution of the agreement and before the filing of the claim or the making of the credit or refund, as the case may be, plus the portion of the tax paid within the period which would be applicable under subsection (b)(2) if a claim had been filed on the date the agreement was executed.

**(3) Claims not subject to special rule**

This subsection shall not apply in the case of a claim filed, or credit or refund allowed if no claim is filed, either—

(A) prior to the execution of the agreement or

(B) more than 6 months after the expiration of the period within which an assessment may be made pursuant to the agreement or any extension thereof.

**(d) Special rules applicable to income taxes**

**(1) Seven-year period of limitation with respect to bad debts and worthless securities**

If the claim for credit or refund relates to an overpayment of tax imposed by subtitle A on account of—

(A) The deductibility by the taxpayer, under section 166 or section 832(c), of a debt as a debt which became worthless, or, under section 165(g), of a loss from worthlessness of a security, or

(B) The effect that the deductibility of a debt or loss described in subparagraph (A) has on the application to the taxpayer of a carryover,

in lieu of the 3-year period of limitation prescribed in subsection (a), the period shall be 7 years from the date prescribed by law for filing the return for the year with respect to which the claim is made. If the claim for credit or refund relates to an overpayment on account of the effect that the deductibility of such a debt or loss has on the application to the taxpayer of a carryback, the period shall be either 7 years from the date prescribed by