

(1) Any tax actually deducted and withheld at the source during any calendar year under chapter 24 shall, in respect of the recipient of the income, be deemed to have been paid by him on the 15th day of the fourth month following the close of his taxable year with respect to which such tax is allowable as a credit under section 31.

(2) Any amount paid as estimated income tax for any taxable year shall be deemed to have been paid on the last day prescribed for filing the return under section 6012 for such taxable year (determined without regard to any extension of time for filing such return).

(3) Any tax withheld at the source under chapter 3 shall, in respect of the recipient of the income, be deemed to have been paid by such recipient on the last day prescribed for filing the return under section 6012 for the taxable year (determined without regard to any extension of time for filing) with respect to which such tax is allowable as a credit under section 1462. For this purpose, any exemption granted under section 6012 from the requirement of filing a return shall be disregarded.

(c) Return and payment of social security taxes and income tax withholding

Notwithstanding subsection (a), for purposes of section 6511 with respect to any tax imposed by chapter 3, 21, or 24—

(1) If a return for any period ending with or within a calendar year is filed before April 15 of the succeeding calendar year, such return shall be considered filed on April 15 of such succeeding calendar year; and

(2) If a tax with respect to remuneration or other amount paid during any period ending with or within a calendar year is paid before April 15 of the succeeding calendar year, such tax shall be considered paid on April 15 of such succeeding calendar year.

(d) Overpayment of income tax credited to estimated tax

If any overpayment of income tax is, in accordance with section 6402(b), claimed as a credit against estimated tax for the succeeding taxable year, such amount shall be considered as a payment of the income tax for the succeeding taxable year (whether or not claimed as a credit in the return of estimated tax for such succeeding taxable year), and no claim for credit or refund of such overpayment shall be allowed for the taxable year in which the overpayment arises.

(e) Payments of Federal unemployment tax

Notwithstanding subsection (a), for purposes of section 6511 any payment of tax imposed by chapter 23 which, pursuant to section 6157, is made for a calendar quarter or other period within a calendar year shall, if made before the last day prescribed for filing the return for the calendar year (determined without regard to any extension of time for filing), be considered made on such last day.

(Aug. 16, 1954, ch. 736, 68A Stat. 812; Pub. L. 89-809, title I, §105(f)(1), (2), Nov. 13, 1966, 80 Stat. 1567, 1568; Pub. L. 91-53, §2(d), Aug. 7, 1969, 83 Stat. 92; Pub. L. 98-76, title II, §231(b)(2)(C), Aug. 12, 1983, 97 Stat. 429; Pub. L. 100-647, title VII,

§7106(c)(4), Nov. 10, 1988, 102 Stat. 3774; Pub. L. 111-147, title V, §501(c)(4), (5), Mar. 18, 2010, 124 Stat. 106.)

AMENDMENT OF SECTION

Pub. L. 111-147, title V, §501(c)(4), (5), (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 (1) by inserting "or 4" after "chapter 3" and "or 1474(b)" after "section 1462" in subsection (b)(3); and (2) by inserting "4," after "chapter 3," in subsection (c).

AMENDMENTS

1988—Subsec. (e). Pub. L. 100-647 struck out last sentence which read as follows: "Notwithstanding subsection (a), for purposes of section 6511, any payment of tax imposed by chapter 23A which, pursuant to section 6157, is made for a calendar quarter within a taxable period shall, if made before the last day prescribed for filing the return for the taxable period (determined without regard to any extension of time for filing), be considered made on such last day."

1983—Subsec. (e). Pub. L. 98-76 inserted provisions that notwithstanding subsection (a), for purposes of section 6511, any payment of tax imposed by chapter 23A which, pursuant to section 6157, is made for a calendar quarter within a taxable period shall, if made before the last day prescribed for filing the return for the taxable period (determined without regard to any extension of time for filing), be considered made on such last day.

1969—Subsec. (e). Pub. L. 91-53 added subsec. (e).

1966—Subsec. (b). Pub. L. 89-809, §105(f)(1), designated existing provisions as pars. (1) and (2) and added par. (3).

Subsec. (c). Pub. L. 89-809, §105(f)(2), inserted reference to chapter 3 in provisions preceding par. (1) and "or other amount" after "remuneration" in par. (2).

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.

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-647 applicable to remuneration paid after Dec. 31, 1988, see section 7106(d) of Pub. L. 100-647, set out as a note under section 3321 of this title.

EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by Pub. L. 98-76 applicable to remuneration paid after June 30, 1986, see section 231(d) of Pub. L. 98-76, set out as an Effective Date note under section 3321 of this title.

EFFECTIVE DATE OF 1969 AMENDMENT

Amendment by Pub. L. 91-53 applicable with respect to calendar years beginning after Dec. 31, 1969, see section 4(a) of Pub. L. 91-53, set out as an Effective Date note under section 6157 of this title.

EFFECTIVE DATE OF 1966 AMENDMENT

Amendment by Pub. L. 89-809 effective Nov. 13, 1966, see section 105(f)(4) of Pub. L. 89-809, set out as a note under section 6501 of this title.

§ 6514. Credits or refunds after period of limitation

(a) Credits or refunds after period of limitation

A refund of any portion of an internal revenue tax shall be considered erroneous and a credit of any such portion shall be considered void—

(1) Expiration of period for filing claim

If made after the expiration of the period of limitation for filing claim therefor, unless within such period claim was filed; or

(2) Disallowance of claim and expiration of period for filing suit

In the case of a claim filed within the proper time and disallowed by the Secretary, if the credit or refund was made after the expiration of the period of limitation for filing suit, unless within such period suit was begun by the taxpayer.

(3) Recovery of erroneous refunds

For procedure by the United States to recover erroneous refunds, see sections 6532(b) and 7405.

(b) Credit after period of limitation

Any credit against a liability in respect of any taxable year shall be void if any payment in respect of such liability would be considered an overpayment under section 6401(a).

(Aug. 16, 1954, ch. 736, 68A Stat. 812; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

AMENDMENTS

1976—Subsec. (a)(2). Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

§ 6515. Cross references**For limitations in case of—**

(1) **Deficiency dividends of a personal holding company, see section 547.**

(2) **Tentative carry-back adjustments, see section 6411.**

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

(4) **Suits for refund by taxpayers, see section 6532(a).**

(5) **Deficiency dividends of a regulated investment company or real estate investment trust, see section 860.**

(6) **Refunds or credits attributable to partnership items, see section 6227 and subsections (c) and (d) of section 6230.**

(Aug. 16, 1954, ch. 736, 68A Stat. 813; Pub. L. 94-455, title XVI, §1601(f)(3), title XIX, §1901(b)(36)(D), (37)(E), Oct. 4, 1976, 90 Stat. 1746, 1802, 1803; Pub. L. 95-600, title III, §362(d)(4), Nov. 6, 1978, 92 Stat. 2852; Pub. L. 97-248, title IV, §402(c)(10), Sept. 3, 1982, 96 Stat. 668; Pub. L. 101-508, title XI, §11801(c)(17)(C), Nov. 5, 1990, 104 Stat. 1388-528.)

AMENDMENTS

1990—Pub. L. 101-508 struck out par. (2) and redesignated the succeeding pars. accordingly, which was executed with respect to the succeeding pars. (consisting of pars. (3) to (7)) by redesignating such pars. as (2) to (6), respectively. Prior to amendment, par. (2) provided a cross reference to section 1481 for overpayment in certain renegotiations of war contracts.

1982—Par. (7). Pub. L. 97-248 added par. (7).

1978—Par. (6). Pub. L. 95-600 inserted “regulated investment company or” before “real estate investment trust” and substituted “section 860” for “section 859”. Notwithstanding the directory language that the amendment be made to par. (5), the amendment was executed to par. (6) to reflect the probable intent of Congress.

1976—Par. (1). Pub. L. 94-455, §1901(b)(36)(D), (b)(37)(E), redesignated par. (3) as (1). Former par. (1), which re-

ferred to section 1321 for adjustments incident to involuntary liquidation of inventory, was struck out.

Par. (2). Pub. L. 94-455, §1901(b)(37)(E), redesignated par. (4) as (2). Former par. (2), which referred to section 1335 for war loss recoveries where the prior benefit rule was elected, was struck out.

Pars. (3) to (7). Pub. L. 94-455, §1901(b)(37)(E), redesignated pars. (3) to (7) as (1) to (5), respectively.

Par. (8). Pub. L. 94-455, §1601(f)(3), added par. (8) which was redesignated par. (6) by section 1901(b)(37)(E) of Pub. L. 94-455.

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 AMENDMENT

Amendment by Pub. L. 95-600 applicable with respect to determinations (as defined in section 860(e) of this title) after Nov. 6, 1978, see section 362(e) of Pub. L. 95-600, set out as an Effective Date note under section 860 of this title.

EFFECTIVE DATE OF 1976 AMENDMENT

For effective date of amendment by section 1601(f)(3) of Pub. L. 94-455, see section 1608(a) of Pub. L. 94-455, set out as a note under section 857 of this title.

Amendment by section 1901(b)(36)(D), (37)(E) 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.

SAVINGS PROVISION

For provisions that nothing in amendment by 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.

Subchapter C—Mitigation of Effect of Period of Limitations

Sec.

6521. Mitigation of effect of limitation in case of related taxes under different chapters.

§ 6521. Mitigation of effect of limitation in case of related taxes under different chapters**(a) Self-employment tax and tax on wages**

In the case of the tax imposed by chapter 2 (relating to tax on self-employment income) and the tax imposed by section 3101 (relating to tax on employees under the Federal Insurance Contributions Act)—

(1) If an amount is erroneously treated as self-employment income, or if an amount is erroneously treated as wages, and

(2) If the correction of the error would require an assessment of one such tax and the refund or credit of the other tax, and

(3) If at any time the correction of the error is authorized as to one such tax but is prevented as to the other tax by any law or rule of law (other than section 7122, relating to compromises),

then, if the correction authorized is made, the amount of the assessment, or the amount of the