

an Effective Date of 2004 Amendments note under section 170 of this title.

**§ 6720A. Penalty with respect to certain adulterated fuels**

**(a) In general**

Any person who knowingly transfers for resale, sells for resale, or holds out for resale any liquid for use in a diesel-powered highway vehicle or a diesel-powered train which does not meet applicable EPA regulations (as defined in section 45H(c)(3)), shall pay a penalty of \$10,000 for each such transfer, sale, or holding out for resale, in addition to the tax on such liquid (if any).

**(b) Penalty in the case of retailers**

Any person who knowingly holds out for sale (other than for resale) any liquid described in subsection (a), shall pay a penalty of \$10,000 for each such holding out for sale, in addition to the tax on such liquid (if any).

(Added Pub. L. 109–59, title XI, § 11167(a), Aug. 10, 2005, 119 Stat. 1977.)

**EFFECTIVE DATE**

Pub. L. 109–59, title XI, § 11167(d), Aug. 10, 2005, 119 Stat. 1978, provided that: “The amendments made by this section [enacting this section and amending section 9503 of this title] shall apply to any transfer, sale, or holding out for sale or resale occurring after the date of the enactment of this Act [Aug. 10, 2005].”

**§ 6720B. Fraudulent identification of exempt use property**

In addition to any criminal penalty provided by law, any person who identifies applicable property (as defined in section 170(e)(7)(C)) as having a use which is related to a purpose or function constituting the basis for the donee’s exemption under section 501 and who knows that such property is not intended for such a use shall pay a penalty of \$10,000.

(Added Pub. L. 109–280, title XII, § 1215(c)(1), Aug. 17, 2006, 120 Stat. 1079.)

**CODIFICATION**

Section 1215(c)(1) of Pub. L. 109–280, which directed the addition of section 6720B at the end of part I of subchapter B of chapter 68, without specifying the act to be amended, was executed by adding section 6720B at the end of part I of subchapter B of chapter 68 of this title, which consists of the Internal Revenue Code of 1986, to reflect the probable intent of Congress.

**EFFECTIVE DATE**

Pub. L. 109–280, title XII, § 1215(d)(3), Aug. 17, 2006, 120 Stat. 1079, provided that: “The amendments made by subsection (c) [enacting this section] shall apply to identifications made after the date of the enactment of this Act [Aug. 17, 2006].”

**§ 6720C. Penalty for failure to notify health plan of cessation of eligibility for COBRA premium assistance**

**(a) In general**

Any person required to notify a group health plan under section 3001(a)(2)(C) of title III of division B of the American Recovery and Reinvestment Act of 2009 who fails to make such a notification at such time and in such manner as

the Secretary of Labor may require shall pay a penalty of 110 percent of the premium reduction provided under such section after termination of eligibility under such subsection.

**(b) Reasonable cause exception**

No penalty shall be imposed under subsection (a) with respect to any failure if it is shown that such failure is due to reasonable cause and not to willful neglect.

(Added Pub. L. 111–5, div. B, title III, § 3001(a)(13)(A), Feb. 17, 2009, 123 Stat. 464; amended Pub. L. 111–144, § 3(b)(5)(D), Mar. 2, 2010, 124 Stat. 45.)

**REFERENCES IN TEXT**

Section 3001 of title III of division B of the American Recovery and Reinvestment Act of 2009, referred to in subsec. (a), is section 3001 of Pub. L. 111–5, which is set out as a note under section 6432 of this title.

**AMENDMENTS**

2010—Subsec. (a). Pub. L. 111–144, which directed substitution of “section 3001(a)(2)(C) of title III of division B of the American Recovery and Reinvestment Act of 2009” for “section 3002(a)(2)(C) of the Health Insurance Assistance for the Unemployed Act of 2009”, was executed by making the substitution for “section 3002(a)(2)(C) of the Health Insurance Assistance for the Unemployed Act of 2009” to reflect the probable intent of Congress.

**EFFECTIVE DATE OF 2010 AMENDMENT**

Amendment by Pub. L. 111–144 effective as if included in the provisions of section 3001 of Pub. L. 111–5 to which it relates, see section 3(c) of Pub. L. 111–144, set out as a note under section 6432 of this title.

**EFFECTIVE DATE**

Section applicable to failures occurring after Feb. 17, 2009, see section 3001(a)(13)(C) of Pub. L. 111–5, set out as a Premium Assistance for COBRA Benefits note under section 6432 of this title.

**PART II—FAILURE TO COMPLY WITH CERTAIN INFORMATION REPORTING REQUIREMENTS**

Sec.	
6721.	Failure to file correct information returns.
6722.	Failure to furnish correct payee statements.
6723.	Failure to comply with other information reporting requirements.
6724.	Waiver; definitions and special rules.
6725.	Failure to report information under section 4101.

**AMENDMENTS**

2004—Pub. L. 108–357, title VIII, § 863(d)(2), Oct. 22, 2004, 118 Stat. 1620, added item 6725.

1989—Pub. L. 101–239, title VII, § 7711(a), Dec. 19, 1989, 103 Stat. 2388, substituted “COMPLY WITH CERTAIN INFORMATION REPORTING REQUIREMENTS” for “FILE CERTAIN INFORMATION RETURNS OR STATEMENTS” in part heading and substituted “correct” for “certain” in items 6721 and 6722 and “comply with other information reporting requirements” for “include correct information” in item 6723.

**§ 6721. Failure to file correct information returns**

**(a) Imposition of penalty**

**(1) In general**

In the case of a failure described in paragraph (2) by any person with respect to an information return, such person shall pay a pen-