

tate, gift, and certain excise taxes), subsection (a) shall not apply to any addition to tax under section 6651, 6654, or 6655; except that it shall apply—

(1) in the case of an addition described in section 6651, to that portion of such addition which is attributable to a deficiency in tax described in section 6211; or

(2) to an addition described in section 6654 or 6655, if no return is filed for the taxable year.

(Added Pub. L. 101-239, title VII, § 7721(a), Dec. 19, 1989, 103 Stat. 2399.)

#### EFFECTIVE DATE

Section applicable to returns the due date for which (determined without regard to extensions) is after Dec. 31, 1989, see section 7721(d) of Pub. L. 101-239, set out as an Effective Date of 1989 Amendment note under section 461 of this title.

### Subchapter B—Assessable Penalties

#### Part

- I. General provisions.
- II. Failure to comply with certain information reporting requirements.

#### AMENDMENTS

1989—Pub. L. 101-239, title VII, § 7711(b)(5), Dec. 19, 1989, 103 Stat. 2393, substituted “Failure to comply with certain information reporting requirements” for “Failure to file certain information returns or statements” in item for part II.

### PART I—GENERAL PROVISIONS

#### Sec.

- 6671. Rules for application of assessable penalties.
- 6672. Failure to collect and pay over tax, or attempt to evade or defeat tax.
- 6673. Sanctions and costs awarded by courts.
- 6674. Fraudulent statement or failure to furnish statement to employee.
- 6675. Excessive claims with respect to the use of certain fuels.
- 6676. Erroneous claim for refund or credit.
- 6677. Failure to file information with respect to certain foreign trusts.
- [6678. Repealed.]
- 6679. Failure to file returns, etc., with respect to foreign corporations or foreign partnerships.
- [6680, 6681. Repealed.]
- 6682. False information with respect to withholding.
- [6683. Repealed.]
- 6684. Repeated liability for tax under chapter 42.<sup>1</sup>
- 6685. Assessable penalty with respect to public inspection requirements for certain tax-exempt organizations.
- 6686. Failure to file returns or supply information by DISC or FSC.<sup>2</sup>
- [6687. Repealed.]
- 6688. Assessable penalties with respect to information required to be furnished under section 7654.
- 6689. Failure to file notice of redetermination of foreign tax.
- 6690. Fraudulent statement or failure to furnish statement to plan participant.
- [6691. Reserved.]
- 6692. Failure to file actuarial report.
- 6693. Failure to provide reports on certain tax-favored accounts or annuities; penalties relating to designated nondeductible contributions.

<sup>1</sup> So in original. Does not conform to section catchline.

<sup>2</sup> Section catchline amended by Pub. L. 110-172 without corresponding amendment of analysis.

- 6694. Understatement of taxpayer's liability by tax return preparer.
- 6695. Other assessable penalties with respect to the preparation of tax returns for other persons.
- 6695A. Substantial and gross valuation misstatements attributable to incorrect appraisals.
- 6696. Rules applicable with respect to sections 6694, 6695, and 6695A.
- [6697. Repealed.]
- 6698. Failure to file partnership return.
- [6698A. Repealed.]
- 6699. Failure to file S corporation return.
- 6700. Promoting abusive tax shelters, etc.
- 6701. Penalties for aiding and abetting understatement of tax liability.
- 6702. Frivolous tax submissions.
- 6703. Rules applicable to penalties under sections 6700, 6701, and 6702.
- 6704. Failure to keep records necessary to meet reporting requirements under section 6047(d).
- 6705. Failure by broker to provide notice to payors.
- 6706. Original issue discount information requirements.
- 6707. Failure to furnish information regarding reportable transactions.
- 6707A. Penalty for failure to include reportable transaction information with return.
- 6708. Failure to maintain lists of advisees with respect to reportable transactions.
- 6709. Penalties with respect to mortgage credit certificates.
- 6710. Failure to disclose that contributions are nondeductible.
- 6711. Failure by tax-exempt organization to disclose that certain information or service available from Federal Government.
- 6712. Failure to disclose treaty-based return positions.
- 6713. Disclosure or use of information by preparers of returns.
- 6714. Failure to meet disclosure requirements applicable to quid pro quo contributions.
- 6715. Dyed fuel sold for use or used in taxable use, etc.
- 6715A. Tampering with or failing to maintain security requirements for mechanical dye injection systems.
- [6716. Repealed.]
- 6717. Refusal of entry.
- 6718. Failure to display tax registration on vessels.
- 6719. Failure to register or reregister.
- 6720. Fraudulent acknowledgments with respect to donations of motor vehicles, boats, and airplanes.
- 6720A. Penalty with respect to certain adulterated fuels.
- 6720B. Fraudulent identification of exempt use property.
- 6720C. Penalty for failure to notify health plan of cessation of eligibility for COBRA premium assistance.

#### AMENDMENT OF ANALYSIS

*For termination of amendment by section 304 of Pub. L. 111-312, see Effective and Termination Dates of 2010 Amendment note set out under section 121 of this title.*

*For termination of amendment by section 901 of Pub. L. 107-16, see Effective and Termination Dates of 2001 Amendment note set out under section 1 of this title.*

#### AMENDMENTS

2010—Pub. L. 111-325, title V, § 501(a), Dec. 22, 2010, 124 Stat. 3554, struck out item 6697 “Assessable penalties with respect to liability for tax of regulated investment companies”.