

**Subchapter B—Deficiency Procedures in the Case of Income, Estate, Gift, and Certain Excise Taxes**

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AMENDMENTS

1969—Pub. L. 91-172, title I, §101(j)(62), Dec. 30, 1969, 83 Stat. 532, inserted reference to certain excise taxes in subchapter heading.

**§ 6211. Definition of a deficiency**

**(a) In general**

For purposes of this title in the case of income, estate, and gift taxes imposed by subtitles A and B and excise taxes imposed by chapters 41, 42, 43, and 44 the term “deficiency” means the amount by which the tax imposed by subtitle A or B, or chapter 41, 42, 43, or 44 exceeds the excess of—

(1) the sum of

(A) the amount shown as the tax by the taxpayer upon his return, if a return was made by the taxpayer and an amount was shown as the tax by the taxpayer thereon, plus

(B) the amounts previously assessed (or collected without assessment) as a deficiency, over—

(2) the amount of rebates, as defined in subsection (b)(2), made.

**(b) Rules for application of subsection (a)**

For purposes of this section—

(1) The tax imposed by subtitle A and the tax shown on the return shall both be determined without regard to payments on account of estimated tax, without regard to the credit under section 31, without regard to the credit under section 33, and without regard to any credits resulting from the collection of amounts assessed under section 6851 or 6852 (relating to termination assessments).

(2) The term “rebate” means so much of an abatement, credit, refund, or other repayment, as was made on the ground that the tax imposed by subtitle A or B or chapter 41, 42, 43, or 44 was less than the excess of the amount specified in subsection (a)(1) over the rebates previously made.

(3) The computation by the Secretary, pursuant to section 6014, of the tax imposed by chapter 1 shall be considered as having been made by the taxpayer and the tax so computed considered as shown by the taxpayer upon his return.

(4) For purposes of subsection (a)—

(A) any excess of the sum of the credits allowable under sections 24(d), 25A by reason of subsection (i)(6) thereof, 32, 34, 35, 36, 36A, 36B, 53(e), 168(k)(4), 6428, and 6431 over the tax imposed by subtitle A (determined without regard to such credits), and

(B) any excess of the sum of such credits as shown by the taxpayer on his return over

the amount shown as the tax by the taxpayer on such return (determined without regard to such credits),

shall be taken into account as negative amounts of tax.

**(c) Coordination with subchapters C and D**

In determining the amount of any deficiency for purposes of this subchapter, adjustments to partnership items shall be made only as provided in subchapters C and D.

(Aug. 16, 1954, ch. 736, 68A Stat. 770; Pub. L. 89-44, title VIII, §809(d)(5)(A), June 21, 1965, 79 Stat. 168; Pub. L. 89-368, title I, §102(b)(4), Mar. 15, 1966, 80 Stat. 64; Pub. L. 91-172, title I, §101(f)(1), (j)(39), Dec. 30, 1969, 83 Stat. 524, 530; Pub. L. 93-406, title II, §1016(a)(9), Sept. 2, 1974, 88 Stat. 929; Pub. L. 94-455, title XII, §1204(c)(4), title XIII, §1307(d)(2)(E), (F)(i), title XVI, §1605(b)(4), title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1698, 1728, 1754, 1834; Pub. L. 96-223, title I, §101(f)(1)(A), (B), (2), (3), Apr. 2, 1980, 94 Stat. 252; Pub. L. 98-369, div. A, title IV, §474(r)(33), July 18, 1984, 98 Stat. 845; Pub. L. 100-203, title X, §10713(b)(2)(B), Dec. 22, 1987, 101 Stat. 1330-470; Pub. L. 100-418, title I, §1941(b)(2)(B)(i), (ii), (C), (D), Aug. 23, 1988, 102 Stat. 1323; Pub. L. 100-647, title I, §1015(r)(2), Nov. 10, 1988, 102 Stat. 3572; Pub. L. 105-34, title XII, §1231(b), Aug. 5, 1997, 111 Stat. 1023; Pub. L. 105-206, title VI, §6012(f), July 22, 1998, 112 Stat. 819; Pub. L. 106-554, §1(a)(7) [title III, §314(a)], Dec. 21, 2000, 114 Stat. 2763, 2763A-643; Pub. L. 109-432, div. A, title IV, §402(b)(1), Dec. 20, 2006, 120 Stat. 2954; Pub. L. 110-172, §11(a)(35), Dec. 29, 2007, 121 Stat. 2487; Pub. L. 110-185, title I, §101(b)(1), Feb. 13, 2008, 122 Stat. 615; Pub. L. 110-289, div. C, title I, §3011(b)(2), July 30, 2008, 122 Stat. 2891; Pub. L. 111-5, div. B, title I, §§1001(e)(1), 1004(b)(7), 1201(a)(3)(B), (b)(2), 1531(c)(4), Feb. 17, 2009, 123 Stat. 312, 314, 334, 360; Pub. L. 111-148, title I, §1401(d)(3), as added title X, §§10105(d), 10909(b)(2)(N), (c), Mar. 23, 2010, 124 Stat. 906, 1023; Pub. L. 111-312, title I, §101(b)(1), Dec. 17, 2010, 124 Stat. 3298.)

AMENDMENTS

2010—Subsec. (b)(4)(A). Pub. L. 111-148, §10909(b)(2)(N), (c), as amended by Pub. L. 111-312, temporarily inserted “36C,” before “53(e)”. See Effective and Termination Dates of 2010 Amendment note below.

Pub. L. 111-148, §1401(d)(3), as added by Pub. L. 111-148, §10105(d), inserted “36B,” after “36A.”.

2009—Subsec. (b)(4)(A). Pub. L. 111-5, §1531(c)(4), substituted “6428, and 6431” for “and 6428”.

Pub. L. 111-5, §1201(a)(3)(B), (b)(2), amended subpar. (A) identically, inserting “168(k)(4),” after “53(e),”.

Pub. L. 111-5, §1004(b)(7), inserted “25A by reason of subsection (i)(6) thereof,” after “24(d),”.

Pub. L. 111-5, §1001(e)(1), inserted “36A,” after “36,”.

2008—Subsec. (b)(4)(A). Pub. L. 110-289 substituted “34, 35, 36, 53(e), and 6428” for “34, 35, 53(e), and 6428”.

Pub. L. 110-185 substituted “53(e), and 6428” for “and 53(e)”.

2007—Subsec. (b)(4)(A). Pub. L. 110-172, which directed amendment of subpar. (A) by substituting “34, and 35” for “and 34”, was executed by inserting “35,” after “34,” to reflect the probable intent of Congress and the amendment of subpar. (A) by section 402(b)(1) of Pub. L. 109-432. See 2006 Amendment note below.

2006—Subsec. (b)(4)(A). Pub. L. 109-432 substituted “34, and 53(e)” for “and 34”.

2000—Subsec. (b)(4)(A). Pub. L. 106-554 substituted “sections 24(d), 32, and 34” for “sections 32 and 34”.