

taxpayer's position in such proceedings is frivolous or groundless".

1982—Pub. L. 97-248, §292(d)(2)(A), substituted "primarily for delay, etc." for "merely for delay" after "Tax Court" in section catchline.

Subsec. (a). Pub. L. 97-248, §292(b), substituted "or maintained by the taxpayer primarily for delay or that the taxpayer's position in such proceedings is frivolous or groundless, damages in an amount not in excess of \$5,000" for "by the taxpayer merely for delay, damages in an amount not in excess of \$500" in first sentence.

1976—Pub. L. 94-455 struck out "or his delegate" after "Secretary".

EFFECTIVE DATE OF 1989 AMENDMENT

Pub. L. 101-239, title VII, §7731(d), Dec. 19, 1989, 103 Stat. 2402, provided that: "The amendments made by this section [amending this section and section 7482 of this title] shall apply to positions taken after December 31, 1989, in proceedings which are pending on, or commenced after such date."

EFFECTIVE DATE OF 1988 AMENDMENT

Pub. L. 100-647, title VI, §6241(d), Nov. 10, 1988, 102 Stat. 3749, provided that: "The amendments made by this section [enacting section 7433 of this title and amending this section] shall apply to actions by officers or employees of the Internal Revenue Service after the date of the enactment of this Act [Nov. 10, 1988]."

EFFECTIVE DATE OF 1986 AMENDMENT

Pub. L. 99-514, title XV, §1552(b), Oct. 22, 1986, 100 Stat. 2753, provided that: "The amendment made by subsection (a) [amending this section] shall apply to proceedings commenced after the date of the enactment of this Act [Oct. 22, 1986]."

EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by Pub. L. 97-248 applicable to any action or proceeding in the Tax Court commenced after Dec. 31, 1982, or pending in the Tax Court on the day 120 days after July 18, 1984, see section 292(e)(2) of Pub. L. 97-248, as amended, set out as an Effective Date note under section 7430 of this title.

§ 6674. Fraudulent statement or failure to furnish statement to employee

In addition to the criminal penalty provided by section 7204, any person required under the provisions of section 6051 or 6053(b) to furnish a statement to an employee who willfully furnishes a false or fraudulent statement, or who willfully fails to furnish a statement in the manner, at the time, and showing the information required under section 6051 or 6053(b), or regulations prescribed thereunder, shall for each such failure be subject to a penalty under this subchapter of \$50, which shall be assessed and collected in the same manner as the tax on employers imposed by section 3111.

(Aug. 16, 1954, ch. 736, 68A Stat. 828; Pub. L. 89-97, title III, §313(e)(2)(C), July 30, 1965, 79 Stat. 385.)

AMENDMENTS

1965—Pub. L. 89-97 substituted "6051 or 6053(b)" for "6051" wherever appearing.

EFFECTIVE DATE OF 1965 AMENDMENT

Amendment by section 313 of Pub. L. 89-97 applicable only with respect to tips received by employees after 1965, see section 313(f) of Pub. L. 89-97, set out as a note under section 6053 of this title.

§ 6675. Excessive claims with respect to the use of certain fuels

(a) Civil penalty

In addition to any criminal penalty provided by law, if a claim is made under section 6416(a)(4) (relating to certain sales of gasoline), section 6420 (relating to gasoline used on farms), 6421 (relating to gasoline used for certain non-highway purposes or by local transit systems), or 6427 (relating to fuels not used for taxable purposes) for an excessive amount, unless it is shown that the claim for such excessive amount is due to reasonable cause, the person making such claim shall be liable to a penalty in an amount equal to whichever of the following is the greater:

- (1) Two times the excessive amount; or
- (2) \$10.

(b) Excessive amount defined

For purposes of this section, the term "excessive amount" means in the case of any person the amount by which—

- (1) the amount claimed under section 6416(a)(4), 6420, 6421, or 6427, as the case may be, for any period, exceeds
- (2) the amount allowable under such section for such period.

(c) Assessment and collection of penalty

For assessment and collection of penalty provided by subsection (a), see section 6206.

(Added Apr. 2, 1956, ch. 160, §3, 70 Stat. 90; amended June 29, 1956, ch. 462, title II, §208(d)(2), 70 Stat. 396; Pub. L. 89-44, title II, §202(c)(3)(A), June 21, 1965, 79 Stat. 139; Pub. L. 91-258, title II, §207(d)(8), May 21, 1970, 84 Stat. 249; Pub. L. 95-618, title II, §233(b)(2)(D), Nov. 9, 1978, 92 Stat. 3191; Pub. L. 97-424, title V, §515(b)(11)(A)-(C), Jan. 6, 1983, 96 Stat. 2182; Pub. L. 109-59, title XI, §11163(d)(2), (3), Aug. 10, 2005, 119 Stat. 1975.)

AMENDMENTS

2005—Subsec. (a). Pub. L. 109-59, §11163(d)(2), inserted "section 6416(a)(4) (relating to certain sales of gasoline)," after "made under" in introductory provisions.

Subsec. (b)(1). Pub. L. 109-59, §11163(d)(3), inserted "6416(a)(4)," after "under section".

1983—Pub. L. 97-424, §515(b)(11)(C), struck out "or lubricating oil" after "fuels" in section catchline.

Subsec. (a). Pub. L. 97-424, §515(b)(11)(A), struck out "6424 (relating to lubricating oil used for certain nontaxable purposes)," after "systems".

Subsec. (b)(1). Pub. L. 97-424, §515(b)(11)(B), struck out "6424," after "6421".

1978—Subsec. (a). Pub. L. 95-618 substituted "used for certain nontaxable purposes" for "not used in highway motor vehicles".

1970—Pub. L. 91-258, §207(d)(8)(A), substituted "fuels" for "gasoline" in section catchline.

Subsec. (a). Pub. L. 91-258, §207(d)(8)(B), inserted reference to section 6427 relating to fuels not used for taxable purposes.

Subsec. (b)(1). Pub. L. 91-258, §207(d)(8)(C), inserted reference to section 6427.

1965—Pub. L. 89-44, §202(c)(3)(A)(i), inserted "or lubricating oil" after "gasoline" in section catchline.

Subsec. (a). Pub. L. 89-44, §202(c)(3)(A)(ii), inserted reference to claims made under section 6424.

Subsec. (b)(1). Pub. L. 89-44, §202(c)(3)(A)(iii), inserted reference to amounts claimed under section 6424.

1956—Act June 29, 1956, §208(d)(2)(A), substituted "with respect to the use of certain gasoline" for "for gasoline used on farms" in section catchline.