

- (2) date of birth,
- (3) institution of current incarceration or, for released inmates, most recent incarceration,
- (4) prison assigned inmate number,
- (5) the date of incarceration,
- (6) the date of release or anticipated date of release,
- (7) the date of work release,
- (8) taxpayer identification number and whether the prison has verified such number,
- (9) last known address, and
- (10) any additional information as the Secretary may request.

(c) Format

The Secretary shall determine the electronic format of the information described in subsection (b).

(Added Pub. L. 112-41, title V, §502(a), Oct. 21, 2011, 125 Stat. 460.)

PRIOR PROVISIONS

A prior section 6116 was renumbered section 6117 of this title.

§ 6117. Cross reference

For inspection of records, returns, etc., concerning gasoline or lubricating oils, see section 4102.

(Aug. 16, 1954, ch. 736, 68A Stat. 756, §6109; renumbered §6110, Pub. L. 87-397, §1(a), Oct. 5, 1961, 75 Stat. 828; renumbered §6111 and amended Pub. L. 94-455, title XII, §1201(a), title XIX, §1906(a)(8), Oct. 4, 1976, 90 Stat. 1660, 1824; renumbered §6112, renumbered §6113, Pub. L. 98-369, div. A, title I, §§141(a), 142(a), July 18, 1984, 98 Stat. 677, 681; renumbered §6114, Pub. L. 100-203, title X, §10701(a), Dec. 22, 1987, 101 Stat. 1330-457; renumbered §6115, Pub. L. 100-647, title I, §1012(aa)(5)(A), Nov. 10, 1988, 102 Stat. 3532; renumbered §6116, Pub. L. 103-66, title XIII, §13173(a), Aug. 10, 1993, 107 Stat. 456; renumbered §6117, Pub. L. 112-41, title V, §502(a), Oct. 21, 2011, 125 Stat. 460.)

AMENDMENTS

1976—Pub. L. 94-455, among other changes, substituted in section catchline “Cross reference” for “Cross references” and struck out in text reference to section 4876, relating to reports of Secretary of Agriculture concerning cotton futures, reference to section 4773, relating to inspection of returns, order forms, and prescriptions concerning narcotics and marihuana, and reference to section 4775 relating to authority of Secretary or his delegate to furnish list of special taxpayers.

CHAPTER 62—TIME AND PLACE FOR PAYING TAX

Subchapter	Sec. ¹
A. Place and due date for payment of tax	6151
B. Extensions of time for payment	6161

Subchapter A—Place and Due Date for Payment of Tax

Sec.	
6151.	Time and place for paying tax shown on returns.
	[6152 to 6154. Repealed.]

¹ Section numbers editorially supplied.

Sec.	
6155.	Payment on notice and demand.
[6156.	Repealed.]
6157.	Payment of Federal unemployment tax on quarterly or other time period basis.
[6158.	Repealed.]
6159.	Agreements for payment of tax liability in installments.

AMENDMENTS

2004—Pub. L. 108-357, title VIII, §867(b)(2), Oct. 22, 2004, 118 Stat. 1622, struck out item 6156 “Installment payments of tax on use of highway motor vehicles”.

1990—Pub. L. 101-508, title XI, §11801(b)(13), Nov. 5, 1990, 104 Stat. 1388-522, struck out item 6158 “Installment payment of tax attributable to divestitures pursuant to Bank Holding Company Act Amendments of 1970”.

1988—Pub. L. 100-647, title VI, §6234(b)(2), Nov. 10, 1988, 102 Stat. 3736, added item 6159.

1987—Pub. L. 100-203, title X, §10301(b)(7), Dec. 22, 1987, 101 Stat. 1330-429, struck out item 6154 “Installment payments of estimated income tax by corporations”.

1986—Pub. L. 99-514, title XIV, §1404(c)(4), Oct. 22, 1986, 100 Stat. 2714, struck out item 6152 “Installment payments”.

1984—Pub. L. 98-369, div. A, title IV, §412(c)(3), July 18, 1984, 98 Stat. 793, struck out item 6153 “Installment payments of estimated income tax by individuals”.

1982—Pub. L. 97-248, title II, §280(c)(2)(F), Sept. 3, 1982, 96 Stat. 564, struck out “and civil aircraft” after “motor vehicles” in item 6156.

1976—Pub. L. 94-452, §3(e)(1), Oct. 2, 1976, 90 Stat. 1514, added item 6158.

1970—Pub. L. 91-258, title II, §206(d)(3), May 21, 1970, 84 Stat. 246, inserted “and civil aircraft” in item 6156.

1969—Pub. L. 91-53, §2(f)(1), Aug. 7, 1969, 83 Stat. 93, substituted “Payment of Federal unemployment tax on quarterly or other time period basis” for “Payment of taxes under provisions of the Tariff Act” in item 6157.

1961—Pub. L. 87-61, title II, §203(c)(3), June 29, 1961, 75 Stat. 126, added item 6156 and redesignated former item 6156 as 6157.

§ 6151. Time and place for paying tax shown on returns

(a) General rule

Except as otherwise provided in this subchapter, when a return of tax is required under this title or regulations, the person required to make such return shall, without assessment or notice and demand from the Secretary, pay such tax to the internal revenue officer with whom the return is filed, and shall pay such tax at the time and place fixed for filing the return (determined without regard to any extension of time for filing the return).

(b) Exceptions

(1) Income tax not computed by taxpayer

If the taxpayer elects under section 6014 not to show the tax on the return, the amount determined by the Secretary as payable shall be paid within 30 days after the mailing by the Secretary to the taxpayer of a notice stating such amount and making demand therefor.

(2) Use of government depositaries

For authority of the Secretary to require payments to Government depositaries, see section 6302(c).

(c) Date fixed for payment of tax

In any case in which a tax is required to be paid on or before a certain date, or within a cer-