

tain period, any reference in this title to the date fixed for payment of such tax shall be deemed a reference to the last day fixed for such payment (determined without regard to any extension of time for paying the tax.)

(Aug. 16, 1954, ch. 736, 68A Stat. 757; Pub. L. 89-713, §1(b), Nov. 2, 1966, 80 Stat. 1108; Pub. L. 94-452, §3(c)(2), Oct. 2, 1976, 90 Stat. 1514; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

#### AMENDMENTS

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

Subsec. (a). Pub. L. 94-452 substituted “subchapter,” for “section.”

1966—Subsec. (a). Pub. L. 89-713 substituted the revenue officer with whom the return is filed for the principal internal revenue officer for the internal revenue district in which the return is required to be filed as the description of the person to whom the tax is paid.

#### EFFECTIVE DATE OF 1976 AMENDMENT

Pub. L. 94-452, §3(e), Oct. 2, 1976, 90 Stat. 1514, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(1) IN GENERAL.—The amendments made by this section [enacting section 6158 of this title and amending this section and sections 6503 and 6601 of this title] shall take effect on October 1, 1977, with respect to sales after July 7, 1970, in taxable years ending after July 7, 1970, but only in the case of qualified bank holding corporations (within the meaning of section 1103(b) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954], as amended by section 2(a) of this Act).

“(2) SPECIAL RULE FOR CERTIFYING SALES WHICH HAVE ALREADY TAKEN PLACE.—For purposes of section 6158(a) of the Internal Revenue Code of 1986 (as added by subsection (a) of this section) in the case of any sale which takes place on or before the 90th day after the date of the enactment of this Act [Oct. 2, 1976], a certification by the Federal Reserve Board described in section 6158(a) shall be treated as made before the sale if application for such certification is made before the close of the 90th day after the date of the enactment of this Act [Oct. 2, 1976].

“(3) REFUND OF TAX.—

“(A) IN GENERAL.—If any tax attributable to a sale which occurred before October 1, 1977, is payable in annual installments by reason of an election under section 6158(a) of the Internal Revenue Code of 1986, any portion of such tax for which the due date of the installment does not occur before October 1, 1977, shall, on application of the taxpayer, be treated as an overpayment of tax.

“(B) INTEREST ON OVERPAYMENTS.—For purposes of section 6611(b) in the case of any overpayment attributable to subparagraph (A), the date of the overpayment shall be the day which is 6 months after the latest of the following:

“(i) the date on which application for refund or credit of such overpayment is filed,

“(ii) the due date prescribed by law (determined without extensions) for filing the return of tax under chapter 1 of the Internal Revenue Code of 1986 for the taxable year the tax of which is being refunded or credited, or

“(iii) the date of the enactment of this Act [Oct. 2, 1976].

“(C) EXTENSION OF PERIOD OF LIMITATIONS.—If any refund or credit of tax attributable to the application of subparagraph (A) is prevented at any time before October 1, 1978, by the operation of any law or rule of law, refund or credit of such overpayment may, nevertheless, be made or allowed if claim therefor is filed before October 1, 1978.”

#### EFFECTIVE DATE OF 1966 AMENDMENT

Amendment by Pub. L. 89-713 effective Nov. 2, 1966, see section 6 of Pub. L. 89-713, set out as a note under section 6091 of this title.

#### § 6152. Repealed. Pub. L. 99-514, title XIV, § 1404(c)(1), Oct. 22, 1986, 100 Stat. 2714

Section, acts Aug. 16, 1954, ch. 736, 68A Stat. 757; Sept. 1, 1954, ch. 1212, §3, 68 Stat. 1130; Oct. 4, 1976, Pub. L. 94-455, title XIX, §1906(a)(9), (b)(13)(A), 90 Stat. 1824, 1834; Sept. 3, 1982, Pub. L. 97-248, title II, §234(b)(1), 96 Stat. 503, related to installment payments of taxes.

#### EFFECTIVE DATE OF REPEAL

Repeal applicable to taxable years beginning after Dec. 31, 1986, see section 1404(d) of Pub. L. 99-514, set out as an Effective Date of 1986 Amendment note under section 643 of this title.

#### § 6153. Repealed. Pub. L. 98-369, div. A, title IV, § 412(a)(3), July 18, 1984, 98 Stat. 792

Section, acts Aug. 16, 1954, ch. 736, 68A Stat. 758; Sept. 25, 1962, Pub. L. 87-682, §1(a)(3), (c), 76 Stat. 575; Dec. 23, 1975, Pub. L. 94-164, §5(b), 89 Stat. 975; June 30, 1976, Pub. L. 94-331, §3(b), 90 Stat. 782; Sept. 3, 1976, Pub. L. 94-396, §2(a)(2), 90 Stat. 1201; Sept. 17, 1976, Pub. L. 94-414, §3(b), 90 Stat. 1273; Oct. 4, 1976, Pub. L. 94-455, title XIX, §1906(b)(13)(A), 90 Stat. 1834; Aug. 13, 1981, Pub. L. 97-34, title VII, §725(c)(3), 95 Stat. 346; Sept. 3, 1982, Pub. L. 97-248, title III, §328(b)(3), 96 Stat. 618, related to installment payments of estimated income tax by individuals.

#### EFFECTIVE DATE OF REPEAL

Repeal applicable with respect to taxable years beginning after Dec. 31, 1984, see section 414(a)(1) of Pub. L. 98-369, set out as an Effective Date of 1984 Amendment note under section 6654 of this title.

#### § 6154. Repealed. Pub. L. 100-203, title X, § 10301(b)(1), Dec. 22, 1987, 101 Stat. 1330-429

Section, acts Aug. 16, 1954, ch. 736, 68A Stat. 760; Feb. 26, 1964, Pub. L. 88-272, title I, §122(a), 78 Stat. 25; Mar. 15, 1966, Pub. L. 89-368, title I, §104(a), 80 Stat. 64; June 28, 1968, Pub. L. 90-364, title I, §103(b), 82 Stat. 260; Dec. 23, 1975, Pub. L. 94-164, §5(c), 89 Stat. 975; June 30, 1976, Pub. L. 94-331, §3(c), 90 Stat. 782; Sept. 3, 1976, Pub. L. 94-396, §2(a)(3), 90 Stat. 1201; Sept. 17, 1976, Pub. L. 94-414, §3(c), 90 Stat. 1273; Oct. 4, 1976, Pub. L. 94-455, title IX, §901(c)(3), title XIX, §1906(a)(10), (b)(13)(A), 90 Stat. 1607, 1825, 1834; Nov. 6, 1978, Pub. L. 95-600, title III, §301(b)(20)(A), 92 Stat. 2823; Jan. 12, 1983, Pub. L. 97-448, title II, §201(j)(2), 96 Stat. 2396; Oct. 17, 1986, Pub. L. 99-499, title V, §516(b)(4)(A), 100 Stat. 1771; Oct. 22, 1986, Pub. L. 99-514, title VII, §701(d)(1), title XV, §1542(a), 100 Stat. 2341, 2751; Nov. 10, 1988, Pub. L. 100-647, title I, §§1007(g)(10), 1015(h), 102 Stat. 3435, 3571, related to installment payments of estimated income tax by corporations.

#### EFFECTIVE DATE OF REPEAL

Repeal applicable to taxable years beginning after Dec. 31, 1987, see section 10301(c) of Pub. L. 100-203, set out as an Effective Date of 1987 Amendment note under section 585 of this title.

#### § 6155. Payment on notice and demand

##### (a) General rule

Upon receipt of notice and demand from the Secretary, there shall be paid at the place and time stated in such notice the amount of any tax (including any interest, additional amounts, additions to tax, and assessable penalties) stated in such notice and demand.