

- Sec.  
7502. Timely mailing treated as timely filing and paying.
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7528. Internal Revenue Service user fees.

## AMENDMENTS

2003—Pub. L. 108-121, title I, §104(b)(3), Nov. 11, 2003, 117 Stat. 1338, inserted “or contingency operation” after “combat zone” in item 7508.

Pub. L. 108-89, title II, §202(b)(1), Oct. 1, 2003, 117 Stat. 1133, added item 7528.

2002—Pub. L. 107-210, div. A, title II, §202(d)(1), Aug. 6, 2002, 116 Stat. 963, added item 7527.

Pub. L. 107-134, title I, §112(e)(1), Jan. 23, 2002, 115 Stat. 2435, substituted “Authority to postpone certain deadlines by reason of Presidentially declared disaster or terroristic or military actions” for “Authority to postpone certain tax-related deadlines by reason of presidentially declared disaster” in item 7508A.

1998—Pub. L. 105-206, title III, §§3411(b), 3601(b), July 22, 1998, 112 Stat. 751, 776, added items 7525 and 7526.

1997—Pub. L. 105-34, title IX, §911(b), Aug. 5, 1997, 111 Stat. 878, added item 7508A.

1996—Pub. L. 104-168, title XII, §1204(b), July 30, 1996, 110 Stat. 1471, added item 7524.

1990—Pub. L. 101-508, title XI, §§11622(b), 11704(a)(31), Nov. 5, 1990, 104 Stat. 1388-505, 1388-519, substituted “7522. Content of tax due, deficiency, and other notices.” for “7521. Content of tax due, deficiency, and other notices.” and added item 7523.

<sup>1</sup>Section repealed by Pub. L. 94-455 without corresponding amendment of analysis.

1989—Pub. L. 101-239, title VII, §7816(u)(2), Dec. 19, 1989, 103 Stat. 2423, redesignated item 7520, relating to procedures involving taxpayer interviews, as 7521.

1988—Pub. L. 100-647, title VI, §6233(b), Nov. 10, 1988, 102 Stat. 3735, added item 7521.

Pub. L. 100-647, title VI, §6228(c), Nov. 10, 1988, 102 Stat. 3732, added item 7520 relating to procedures involving taxpayer interviews.

Pub. L. 100-647, title V, §5031(b), Nov. 10, 1988, 102 Stat. 3669, added item 7520 relating to valuation tables.

1987—Pub. L. 100-203, title X, §10206(b)(2), Dec. 22, 1987, 101 Stat. 1330-401, added item 7519.

1986—Pub. L. 99-514, title II, §261(f), Oct. 22, 1986, 100 Stat. 2216, added item 7518.

1976—Pub. L. 94-455, title XIX, §1906(b)(11), (12), Oct. 4, 1976, 90 Stat. 1834, substituted “Time for performing certain acts postponed by reason of service in combat zone” for “Time for performing certain acts postponed by reason of war” in item 7508, and “Expenditures incurred by the United States Postal Service” for “Expenditures incurred by the Post Office Department” in item 7509.

Pub. L. 94-455, title XX, §2008(a)(2)(C), Oct. 4, 1976, 90 Stat. 1891, added item 7517 relating to statement explaining estate or gift valuation.

1966—Pub. L. 89-719, title I, §111(c)(2), Nov. 2, 1966, 80 Stat. 1145, substituted “acquired” for “purchased” in item 7505.

Pub. L. 89-713, §5(b), Nov. 2, 1966, 80 Stat. 1111, inserted “and paying” in item 7502.

1962—Pub. L. 87-870, §3(a)(2), Oct. 23, 1962, 76 Stat. 1161, added items 7515 and 7516.

Pub. L. 87-456, title III, §302(d), May 24, 1962, 76 Stat. 77, struck out item 7511 “Exemption of consular officers and employees of foreign states from payment of internal revenue taxes on imported articles”.

1958—Pub. L. 85-866, title I, §§90(b), 91(b), Sept. 2, 1958, 72 Stat. 1666, 1667, added items 7513 and 7514.

Pub. L. 85-321, §3(a), Feb. 11, 1958, 72 Stat. 6, added item 7512.

## § 7501. Liability for taxes withheld or collected

## (a) General rule

Whenever any person is required to collect or withhold any internal revenue tax from any other person and to pay over such tax to the United States, the amount of tax so collected or withheld shall be held to be a special fund in trust for the United States. The amount of such fund shall be assessed, collected, and paid in the same manner and subject to the same provisions and limitations (including penalties) as are applicable with respect to the taxes from which such fund arose.

## (b) Penalties

**For penalties applicable to violations of this section, see sections 6672 and 7202.**

(Aug. 16, 1954, ch. 736, 68A Stat. 895.)

## § 7502. Timely mailing treated as timely filing and paying

## (a) General rule

## (1) Date of delivery

If any return, claim, statement, or other document required to be filed, or any payment required to be made, within a prescribed period or on or before a prescribed date under authority of any provision of the internal revenue laws is, after such period or such date, delivered by United States mail to the agency, officer, or office with which such return, claim, statement, or other document is required to be filed, or to which such payment is