

Subchapter A—Limitations on Assessment and Collection

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§ 6501. Limitations on assessment and collection

(a) General rule

Except as otherwise provided in this section, the amount of any tax imposed by this title shall be assessed within 3 years after the return was filed (whether or not such return was filed on or after the date prescribed) or, if the tax is payable by stamp, at any time after such tax became due and before the expiration of 3 years after the date on which any part of such tax was paid, and no proceeding in court without assessment for the collection of such tax shall be begun after the expiration of such period. For purposes of this chapter, the term "return" means the return required to be filed by the taxpayer (and does not include a return of any person from whom the taxpayer has received an item of income, gain, loss, deduction, or credit).

(b) Time return deemed filed

(1) Early return

For purposes of this section, a return of tax imposed by this title, except tax imposed by chapter 3, 4, 21, or 24, filed before the last day prescribed by law or by regulations promulgated pursuant to law for the filing thereof, shall be considered as filed on such last day.

(2) Return of certain employment and withholding taxes

For purposes of this section, if a return of tax imposed by chapter 3, 4, 21, or 24 for any period ending with or within a calendar year is filed before April 15 of the succeeding calendar year, such return shall be considered filed on April 15 of such calendar year.

(3) Return executed by Secretary

Notwithstanding the provisions of paragraph (2) of section 6020(b), the execution of a return by the Secretary pursuant to the authority conferred by such section shall not start the running of the period of limitations on assessment and collection.

(4) Return of excise taxes

For purposes of this section, the filing of a return for a specified period on which an entry has been made with respect to a tax imposed under a provision of subtitle D (including a return on which an entry has been made showing no liability for such tax for such period) shall constitute the filing of a return of all amounts of such tax which, if properly paid, would be required to be reported on such return for such period.

(c) Exceptions

(1) False return

In the case of a false or fraudulent return with the intent to evade tax, the tax may be assessed, or a proceeding in court for collection of such tax may be begun without assessment, at any time.

(2) Willful attempt to evade tax

In case of a willful attempt in any manner to defeat or evade tax imposed by this title (other than tax imposed by subtitle A or B), the tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time.

(3) No return

In the case of failure to file a return, the tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time.

(4) Extension by agreement

(A) In general

Where, before the expiration of the time prescribed in this section for the assessment of any tax imposed by this title, except the estate tax provided in chapter 11, both the Secretary and the taxpayer have consented in writing to its assessment after such time, the tax may be assessed at any time prior to the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.

(B) Notice to taxpayer of right to refuse or limit extension

The Secretary shall notify the taxpayer of the taxpayer's right to refuse to extend the period of limitations, or to limit such extension to particular issues or to a particular period of time, on each occasion when the taxpayer is requested to provide such consent.

(5) Tax resulting from changes in certain income tax or estate tax credits

For special rules applicable in cases where the adjustment of certain taxes allowed as a credit against income taxes or estate taxes results in additional tax, see section 905(c) (relating to the foreign tax credit for income tax purposes) and section 2016 (relating to taxes of foreign countries, States, etc., claimed as credit against estate taxes).

(6) Termination of private foundation status

In the case of a tax on termination of private foundation status under section 507, such tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time.

(7) Special rule for certain amended returns

Where, within the 60-day period ending on the day on which the time prescribed in this section for the assessment of any tax imposed by subtitle A for any taxable year would otherwise expire, the Secretary receives a written document signed by the taxpayer showing that the taxpayer owes an additional amount of such tax for such taxable year, the period for the assessment of such additional amount shall not expire before the day 60 days after the day on which the Secretary receives such document.

(8) Failure to notify Secretary of certain foreign transfers

(A) In general

In the case of any information which is required to be reported to the Secretary pursu-

ant to an election under section 1295(b) or under section 1298(f), 6038, 6038A, 6038B, 6038D, 6046, 6046A, or 6048, the time for assessment of any tax imposed by this title with respect to any tax return, event, or period to which such information relates shall not expire before the date which is 3 years after the date on which the Secretary is furnished the information required to be reported under such section.

(B) Application to failures due to reasonable cause

If the failure to furnish the information referred to in subparagraph (A) is due to reasonable cause and not willful neglect, subparagraph (A) shall apply only to the item or items related to such failure.

(9) Gift tax on certain gifts not shown on return

If any gift of property the value of which (or any increase in taxable gifts required under section 2701(d) which) is required to be shown on a return of tax imposed by chapter 12 (without regard to section 2503(b)), and is not shown on such return, any tax imposed by chapter 12 on such gift may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time. The preceding sentence shall not apply to any item which is disclosed in such return, or in a statement attached to the return, in a manner adequate to apprise the Secretary of the nature of such item.

(10) Listed transactions

If a taxpayer fails to include on any return or statement for any taxable year any information with respect to a listed transaction (as defined in section 6707A(c)(2)) which is required under section 6011 to be included with such return or statement, the time for assessment of any tax imposed by this title with respect to such transaction shall not expire before the date which is 1 year after the earlier of—

(A) the date on which the Secretary is furnished the information so required, or

(B) the date that a material advisor meets the requirements of section 6112 with respect to a request by the Secretary under section 6112(b) relating to such transaction with respect to such taxpayer.

(11) Certain orders of criminal restitution

In the case of any amount described in section 6201(a)(4), such amount may be assessed, or a proceeding in court for the collection of such amount may be begun without assessment, at any time.

(d) Request for prompt assessment

Except as otherwise provided in subsection (c), (e), or (f), in the case of any tax (other than the tax imposed by chapter 11 of subtitle B, relating to estate taxes) for which return is required in the case of a decedent, or by his estate during the period of administration, or by a corporation, the tax shall be assessed, and any proceeding in court without assessment for the collection of such tax shall be begun, within 18 months after written request therefor (filed

after the return is made and filed in such manner and such form as may be prescribed by regulations of the Secretary) by the executor, administrator, or other fiduciary representing the estate of such decedent, or by the corporation, but not after the expiration of 3 years after the return was filed. This subsection shall not apply in the case of a corporation unless—

(1)(A) such written request notifies the Secretary that the corporation contemplates dissolution at or before the expiration of such 18-month period, (B) the dissolution is in good faith begun before the expiration of such 18-month period, and (C) the dissolution is completed;

(2)(A) such written request notifies the Secretary that a dissolution has in good faith been begun, and (B) the dissolution is completed; or

(3) a dissolution has been completed at the time such written request is made.

(e) Substantial omission of items

Except as otherwise provided in subsection (c)—

(1) Income taxes

In the case of any tax imposed by subtitle A—

(A) General rule

If the taxpayer omits from gross income an amount properly includible therein and—

(i) such amount is in excess of 25 percent of the amount of gross income stated in the return, or

(ii) such amount—

(I) is attributable to one or more assets with respect to which information is required to be reported under section 6038D (or would be so required if such section were applied without regard to the dollar threshold specified in subsection (a) thereof and without regard to any exceptions provided pursuant to subsection (h)(1) thereof), and

(II) is in excess of \$5,000,

the tax may be assessed, or a proceeding in court for collection of such tax may be begun without assessment, at any time within 6 years after the return was filed.

(B) Determination of gross income

For purposes of subparagraph (A)—

(i) In the case of a trade or business, the term “gross income” means the total of the amounts received or accrued from the sale of goods or services (if such amounts are required to be shown on the return) prior to diminution by the cost of such sales or services;

(ii) An understatement of gross income by reason of an overstatement of unrecovered cost or other basis is an omission from gross income; and

(iii) In determining the amount omitted from gross income (other than in the case of an overstatement of unrecovered cost or other basis), there shall not be taken into account any amount which is omitted from gross income stated in the return if such amount is disclosed in the return, or

in a statement attached to the return, in a manner adequate to apprise the Secretary of the nature and amount of such item.

(C) Constructive dividends

If the taxpayer omits from gross income an amount properly includible therein under section 951(a), the tax may be assessed, or a proceeding in court for the collection of such tax may be done without assessing, at any time within 6 years after the return was filed.

(2) Estate and gift taxes

In the case of a return of estate tax under chapter 11 or a return of gift tax under chapter 12, if the taxpayer omits from the gross estate or from the total amount of the gifts made during the period for which the return was filed items includible in such gross estate or such total gifts, as the case may be, as exceed in amount 25 percent of the gross estate stated in the return or the total amount of gifts stated in the return, the tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time within 6 years after the return was filed. In determining the items omitted from the gross estate or the total gifts, there shall not be taken into account any item which is omitted from the gross estate or from the total gifts stated in the return if such item is disclosed in the return, or in a statement attached to the return, in a manner adequate to apprise the Secretary of the nature and amount of such item.

(3) Excise taxes

In the case of a return of a tax imposed under a provision of subtitle D, if the return omits an amount of such tax properly includible thereon which exceeds 25 percent of the amount of such tax reported thereon, the tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time within 6 years after the return is filed. In determining the amount of tax omitted on a return, there shall not be taken into account any amount of tax imposed by chapter 41, 42, 43, or 44 which is omitted from the return if the transaction giving rise to such tax is disclosed in the return, or in a statement attached to the return, in a manner adequate to apprise the Secretary of the existence and nature of such item.

(f) Personal holding company tax

If a corporation which is a personal holding company for any taxable year fails to file with its return under chapter 1 for such year a schedule setting forth—

(1) the items of gross income and adjusted ordinary gross income, described in section 543, received by the corporation during such year, and

(2) the names and addresses of the individuals who owned, within the meaning of section 544 (relating to rules for determining stock ownership), at any time during the last half of such year more than 50 percent in value of the outstanding capital stock of the corporation,

the personal holding company tax for such year may be assessed, or a proceeding in court for the

collection of such tax may be begun without assessment, at any time within 6 years after the return for such year was filed.

(g) Certain income tax returns of corporations

(1) Trusts or partnerships

If a taxpayer determines in good faith that it is a trust or partnership and files a return as such under subtitle A, and if such taxpayer is thereafter held to be a corporation for the taxable year for which the return is filed, such return shall be deemed the return of the corporation for purposes of this section.

(2) Exempt organizations

If a taxpayer determines in good faith that it is an exempt organization and files a return as such under section 6033, and if such taxpayer is thereafter held to be a taxable organization for the taxable year for which the return is filed, such return shall be deemed the return of the organization for purposes of this section.

(3) DISC

If a corporation determines in good faith that it is a DISC (as defined in section 992(a)) and files a return as such under section 6011(c)(2) and if such corporation is thereafter held to be a corporation which is not a DISC for the taxable year for which the return is filed, such return shall be deemed the return of a corporation which is not a DISC for purposes of this section.

(h) Net operating loss or capital loss carrybacks

In the case of a deficiency attributable to the application to the taxpayer of a net operating loss carryback or a capital loss carryback (including deficiencies which may be assessed pursuant to the provisions of section 6213(b)(3)), such deficiency may be assessed at any time before the expiration of the period within which a deficiency for the taxable year of the net operating loss or net capital loss which results in such carryback may be assessed.

(i) Foreign tax carrybacks

In the case of a deficiency attributable to the application to the taxpayer of a carryback under section 904(c) (relating to carryback and carryover of excess foreign taxes) or under section 907(f) (relating to carryback and carryover of disallowed foreign oil and gas taxes), such deficiency may be assessed at any time before the expiration of one year after the expiration of the period within which a deficiency may be assessed for the taxable year of the excess taxes described in section 904(c) or 907(f) which result in such carryback.

(j) Certain credit carrybacks

(1) In general

In the case of a deficiency attributable to the application to the taxpayer of a credit carryback (including deficiencies which may be assessed pursuant to the provisions of section 6213(b)(3)), such deficiency may be assessed at any time before the expiration of the period within which a deficiency for the taxable year of the unused credit which results in such carryback may be assessed, or with re-

spect to any portion of a credit carryback from a taxable year attributable to a net operating loss carryback, capital loss carryback, or other credit carryback from a subsequent taxable year, at any time before the expiration of the period within which a deficiency for such subsequent taxable year may be assessed.

(2) Credit carryback defined

For purposes of this subsection, the term “credit carryback” has the meaning given such term by section 6511(d)(4)(C).

(k) Tentative carryback adjustment assessment period

In a case where an amount has been applied, credited, or refunded under section 6411 (relating to tentative carryback and refund adjustments) by reason of a net operating loss carryback, a capital loss carryback, or a credit carryback (as defined in section 6511(d)(4)(C)) to a prior taxable year, the period described in subsection (a) of this section for assessing a deficiency for such prior taxable year shall be extended to include the period described in subsection (h) or (j), whichever is applicable; except that the amount which may be assessed solely by reason of this subsection shall not exceed the amount so applied, credited, or refunded under section 6411, reduced by any amount which may be assessed solely by reason of subsection (h) or (j), as the case may be.

(l) Special rule for chapter 42 and similar taxes

(1) In general

For purposes of any tax imposed by section 4912, by chapter 42 (other than section 4940), or by section 4975, the return referred to in this section shall be the return filed by the private foundation, plan, trust, or other organization (as the case may be) for the year in which the act (or failure to act) giving rise to liability for such tax occurred. For purposes of section 4940, such return is the return filed by the private foundation for the taxable year for which the tax is imposed.

(2) Certain contributions to section 501(c)(3) organizations

In the case of a deficiency of tax of a private foundation making a contribution in the manner provided in section 4942(g)(3) (relating to certain contributions to section 501(c)(3) organizations) attributable to the failure of a section 501(c)(3) organization to make the distribution prescribed by section 4942(g)(3), such deficiency may be assessed at any time before the expiration of one year after the expiration of the period within which a deficiency may be assessed for the taxable year with respect to which the contribution was made.

(3) Certain set-asides described in section 4942(g)(2)

In the case of a deficiency attributable to the failure of an amount set aside by a private foundation for a specific project to be treated as a qualifying distribution under the provisions of section 4942(g)(2)(B)(ii), such deficiency may be assessed at any time before the expiration of 2 years after the expiration of

the period within which a deficiency may be assessed for the taxable year to which the amount set aside relates.

(m) Deficiencies attributable to election of certain credits

The period for assessing a deficiency attributable to any election under¹ 30B(h)(9), 30C(e)(5), 30D(e)(4), 35(g)(11), 40(f), 43, 45B, 45C(d)(4), 45H(g), or 51(j) (or any revocation thereof) shall not expire before the date 1 year after the date on which the Secretary is notified of such election (or revocation).

(n) Cross references

(1) For period of limitations for assessment and collection in the case of a joint income return filed after separate returns have been filed, see section 6013(b)(3) and (4).

(2) For extension of period in the case of partnership items (as defined in section 6231(a)(3)), see section 6229.

(3) For declaratory judgment relating to treatment of items other than partnership items with respect to an oversheltered return, see section 6234.

(Aug. 16, 1954, ch. 736, 68A Stat. 803; Pub. L. 85-859, title I, §165(a), Sept. 2, 1958, 72 Stat. 1313; Pub. L. 85-866, title I, §§80, 81, Sept. 2, 1958, 72 Stat. 1662; Pub. L. 86-69, §3(g), June 25, 1959, 73 Stat. 140; Pub. L. 86-780, §3(c), Sept. 14, 1960, 74 Stat. 1013; Pub. L. 87-794, title III, §317(c), Oct. 11, 1962, 76 Stat. 890; Pub. L. 87-834, §2(e)(1), Oct. 16, 1962, 76 Stat. 971; Pub. L. 87-858, §3(b)(4), Oct. 23, 1962, 76 Stat. 1137; Pub. L. 88-272, title II, §225(k)(6), Feb. 26, 1964, 78 Stat. 94; Pub. L. 88-571, §3(b), Sept. 2, 1964, 78 Stat. 857; Pub. L. 89-44, title VIII, §810(a), (b), June 21, 1965, 79 Stat. 169; Pub. L. 89-721, §§2(f), 3(a), Nov. 2, 1966, 80 Stat. 1150, 1151; Pub. L. 89-809, title I, §105(f)(3), Nov. 13, 1966, 80 Stat. 1568; Pub. L. 90-225, §2(c), Dec. 27, 1967, 81 Stat. 731; Pub. L. 91-172, title I, §101(g)(1)-(3), title V, §512(e)(1), Dec. 30, 1969, 83 Stat. 525, 639; Pub. L. 91-614, title I, §102(d)(8), Dec. 31, 1970, 84 Stat. 1842; Pub. L. 92-178, title V, §504(c), title VI, §601(d)(1), (e)(2), Dec. 10, 1971, 85 Stat. 551, 558, 560; Pub. L. 93-406, title II, §1016(a)(14), Sept. 2, 1974, 88 Stat. 930; Pub. L. 94-455, title X, §§1031(b)(5), 1035(d)(3), title XIII, §§1302(b), 1307(d)(2)(F)(vi), title XIX, §1906(b)(13)(A), title XXI, §2107(g)(2)(A), Oct. 4, 1976, 90 Stat. 1623, 1633, 1714, 1728, 1834, 1904; Pub. L. 95-30, title II, §202(d)(4)(A), (5)(B), May 23, 1977, 91 Stat. 149, 151; Pub. L. 95-227, §4(d)(4), (5), Feb. 10, 1978, 92 Stat. 23; Pub. L. 95-600, title II, §212(a), title III, §321(b)(2), title V, §504(b)(3), title VII, §§701(t)(3)(A), 703(n), (p)(2), Nov. 6, 1978, 92 Stat. 2818, 2835, 2881, 2912, 2943, 2944; Pub. L. 95-628, §8(c)(1), Nov. 10, 1978, 92 Stat. 3631; Pub. L. 96-222, title I, §§102(a)(2)(A), 103(a)(6)(G)(x), Apr. 1, 1980, 94 Stat. 208, 210; Pub. L. 96-223, title I, §101(g)(1), Apr. 2, 1980, 94 Stat. 253; Pub. L. 97-248, title IV, §402(c)(5), Sept. 3, 1982, 96 Stat. 667; Pub. L. 98-369, div. A, title I, §§131(d)(2), 163(b)(1), title II, §211(b)(24), title III, §314(a)(3), title IV, §§447(a), 474(r)(39), title VII, §714(p)(2)(F), title VIII, §801(d)(14), July 18, 1984, 98 Stat. 664, 697, 757, 787, 817, 846, 965, 997; Pub. L. 99-514, title XVIII, §§1810(g)(3), 1847(b)(12)-(14), Oct. 22, 1986, 100 Stat. 2828, 2857; Pub. L. 100-203, title X, §§10712(c)(2), 10714(c), Dec. 22, 1987, 101

¹ So in original. Probably should be followed by “section”.

Stat. 1330-467, 1330-471; Pub. L. 100-418, title I, § 1941(b)(2)(H), Aug. 23, 1988, 102 Stat. 1323; Pub. L. 100-647, title I, § 1008(j)(1), title IV, § 4008(c)(2), Nov. 10, 1988, 102 Stat. 3445, 3653; Pub. L. 101-239, title VII, § 7814(e)(2)(E), Dec. 19, 1989, 103 Stat. 2414; Pub. L. 101-508, title XI, §§ 11511(c)(2), 11602(b), Nov. 5, 1990, 104 Stat. 1388-485, 1388-500; Pub. L. 104-188, title I, §§ 1702(e)(3), 1703(n)(8), 1704(j)(4)(B), Aug. 20, 1996, 110 Stat. 1870, 1877, 1882; Pub. L. 105-34, title V, § 506(b), title XI, § 1145(a), title XII, §§ 1239(e)(2), 1284(a), title XVI, § 1601(g)(2), Aug. 5, 1997, 111 Stat. 855, 985, 1028, 1038, 1092; Pub. L. 105-206, title III, § 3461(b), title VI, §§ 6007(e)(2)(A), 6023(27), July 22, 1998, 112 Stat. 764, 809, 826; Pub. L. 108-357, title IV, § 413(c)(28), title VIII, § 814(a), Oct. 22, 2004, 118 Stat. 1509, 1581; Pub. L. 109-58, title XIII, §§ 1341(b)(4), 1342(b)(4), Aug. 8, 2005, 119 Stat. 1049, 1051; Pub. L. 109-135, title IV, § 403(y), Dec. 21, 2005, 119 Stat. 2629; Pub. L. 110-172, § 7(a)(2)(B), Dec. 29, 2007, 121 Stat. 2482; Pub. L. 110-343, div. B, title II, § 205(d)(3), title IV, § 402(d), Oct. 3, 2008, 122 Stat. 3839, 3854; Pub. L. 111-5, div. B, title I, §§ 1141(b)(4), 1142(b)(7), Feb. 17, 2009, 123 Stat. 328, 331; Pub. L. 111-147, title V, §§ 501(c)(2), (3), 513(a)(1), (2)(A), (b), (c), Mar. 18, 2010, 124 Stat. 106, 111, 112; Pub. L. 111-226, title II, § 218(a), Aug. 10, 2010, 124 Stat. 2403; Pub. L. 111-237, § 3(b)(2), Aug. 16, 2010, 124 Stat. 2498; Pub. L. 113-295, div. A, title II, § 221(a)(2)(E), Dec. 19, 2014, 128 Stat. 4037; Pub. L. 114-27, title IV, § 407(e), June 29, 2015, 129 Stat. 382; Pub. L. 114-41, title II, § 2005(a), July 31, 2015, 129 Stat. 456; Pub. L. 114-74, title XI, § 1101(f)(3), Nov. 2, 2015, 129 Stat. 637.)

AMENDMENT OF SUBSECTION (n)

Pub. L. 114-74, title XI, § 1101(f)(3), (g), Nov. 2, 2015, 129 Stat. 637, 638, provided that, applicable to returns filed for partnership taxable years beginning after Dec. 31, 2017, with certain exceptions, subsection (n) of this section is amended by striking paragraphs (2) and (3) and by striking "Cross references" and all that follows through "For period of limitations" and inserting "Cross reference" and "For period of limitations". See 2015 Amendment note below.

AMENDMENTS

2015—Subsec. (e)(1)(B)(ii). Pub. L. 114-41, § 2005(a)(1), added cl. (ii). Former cl. (ii) redesignated (iii).

Subsec. (e)(1)(B)(iii). Pub. L. 114-41 redesignated cl. (ii) as (iii) and inserted "(other than in the case of an overstatement of unrecovered cost or other basis)" after "In determining the amount omitted from gross income".

Subsec. (m). Pub. L. 114-27 inserted ", 35(g)(11)" after "30D(e)(4)".

Subsec. (n). Pub. L. 114-74 substituted "Cross reference" for "Cross references" in heading, struck out par. (1) designation before "For period of limitations", and struck out pars. (2) and (3) which read as follows: "(2) For extension of period in the case of partnership items (as defined in section 6231(a)(3)), see section 6229. (3) For declaratory judgment relating to treatment of items other than partnership items with respect to an oversheltered return, see section 6234."

2014—Subsec. (m). Pub. L. 113-295 struck out "section 30(e)(6)," before "30B(h)(9)."

2010—Subsec. (b)(1). Pub. L. 111-147, § 501(c)(2), inserted "4," after "chapter 3."

Subsec. (b)(2). Pub. L. 111-147, § 501(c)(3), substituted "and withholding taxes" for "taxes and tax imposed by chapter 3" in heading and inserted "4," after "chapter 3," in text.

Subsec. (c)(8). Pub. L. 111-226 designated existing provisions as subpar. (A), inserted heading, and added subpar. (B).

Pub. L. 111-147, § 513(b), (c), substituted "pursuant to an election under section 1295(b) or under section 1298(f), 6038, 6038A, 6038B, 6038D," for "under section 6038, 6038A, 6038B," and "tax return, event," for "event".

Subsec. (c)(11). Pub. L. 111-237 added par. (11).

Subsec. (e)(1)(A). Pub. L. 111-147, § 513(a)(1), added subpar. (A). Former subpar. (A) redesignated (B).

Subsec. (e)(1)(B). Pub. L. 111-147, § 513(a)(2)(A), substituted "Determination of gross income" for "General rule" in heading and "For purposes of subparagraph (A)" for "If the taxpayer omits from gross income an amount properly includible therein which is in excess of 25 percent of the amount of gross income stated in the return, the tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time within 6 years after the return was filed. For purposes of this subparagraph" in introductory provisions.

Pub. L. 111-147, § 513(a)(1), redesignated subpar. (A) as (B). Former subpar. (B) redesignated (C).

Subsec. (e)(1)(C). Pub. L. 111-147, § 513(a)(1), redesignated subpar. (B) as (C).

2009—Subsec. (m). Pub. L. 111-5, § 1142(b)(7), substituted "section 30(e)(6)" for "section 30(d)(4)".

Pub. L. 111-5, § 1141(b)(4), which directed amendment of subsec. (m) by substituting "section 30D(e)(4)" for "section 30D(e)(9)", was executed by substituting "30D(e)(4)" for "30D(e)(9)", to reflect the probable intent of Congress.

2008—Subsec. (i). Pub. L. 110-343, § 402(d), substituted "foreign oil and gas taxes" for "oil and gas extraction taxes".

Subsec. (m). Pub. L. 110-343, § 205(d)(3), inserted "30D(e)(9)," after "30C(e)(5)."

2007—Subsec. (m). Pub. L. 110-172 inserted "45H(g)," after "45C(d)(4)."

2005—Subsec. (c)(10)(B). Pub. L. 109-135 struck out "(as defined in section 6111)" after "material advisor".

Subsec. (m). Pub. L. 109-58, § 1342(b)(4), inserted "30C(e)(5)," after "30B(h)(9)."

Pub. L. 109-58, § 1341(b)(4), inserted "30B(h)(9)," after "30(d)(4)."

2004—Subsec. (c)(10). Pub. L. 108-357, § 814(a), added par. (10).

Subsec. (e)(1)(B). Pub. L. 108-357, § 413(c)(28), reenacted heading without change and amended text of subpar. (B) generally. Prior to amendment, text read as follows: "If the taxpayer omits from gross income an amount properly includible therein under section 551(b) (relating to the inclusion in the gross income of United States shareholders of their distributive shares of the undistributed foreign personal holding company income), the tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time within 6 years after the return was filed."

1998—Subsec. (c)(4). Pub. L. 105-206, § 3461(b), designated existing provisions as subpar. (A), inserted heading, and added subpar. (B).

Subsec. (c)(9). Pub. L. 105-206, § 6007(e)(2)(A), struck out at end "The value of any item which is so disclosed may not be redetermined by the Secretary after the expiration of the period under subsection (a)."

Subsec. (m). Pub. L. 105-206, § 6023(27), substituted "election under section 30(d)(4), 40(f), 43, 45B, 45C(d)(4), or 51(j) (or any)" for "election under sections 30(d)(4), 40(f), 43, 45B, or 51(j) (or any)".

1997—Subsec. (a). Pub. L. 105-34, § 1284(a), inserted at end "For purposes of this chapter, the term 'return' means the return required to be filed by the taxpayer (and does not include a return of any person from whom the taxpayer has received an item of income, gain, loss, deduction, or credit)."

Subsec. (c)(8). Pub. L. 105-34, § 1145(a), amended heading and text of par. (8) generally. Prior to amendment, text read as follows: "In the case of any tax imposed on

any exchange or distribution by reason of subsection (a), (d), or (e) of section 367, the time for assessment of such tax shall not expire before the date which is 3 years after the date on which the Secretary is notified of such exchange or distribution under section 6038B(a)."

Subsec. (c)(9). Pub. L. 105-34, § 506(b), reenacted par. (9) heading without change and amended text of par. (9) generally. Prior to amendment, text read as follows: "If any gift of property the value of which is determined under section 2701 or 2702 (or any increase in taxable gifts required under section 2701(d)) is required to be shown on a return of tax imposed by chapter 12 (with-out regard to section 2503(b)), and is not shown on such return, any tax imposed by chapter 12 on such gift may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time. The preceding sentence shall not apply to any item not shown as a gift on such return if such item is disclosed in such return, or in a statement attached to the return, in a manner adequate to apprise the Secretary of the nature of such item."

Subsec. (m). Pub. L. 105-34, § 1601(g)(2), provided that sections 1703(n)(8) and 1704(j)(4)(B) of Pub. L. 104-188 shall be applied as if the reference in the directory language to the redesignation by section 1602 referred to the redesignation by section 1702. See 1996 Amendment note below.

Subsec. (n)(3). Pub. L. 105-34, § 1239(e)(2), which directed the addition of par. (3) to subsec. (o), was executed by adding par. (3) to subsec. (n) to reflect the probable intent of Congress and the redesignation of subsec. (o) as (n) by Pub. L. 104-188, § 1702(e)(3)(A). See 1996 Amendment note below.

1996—Subsec. (m). Pub. L. 104-188, § 1704(j)(4)(B), substituted "sections 30(d)(4), 40(f)" for "section 40(f)". See 1997 Amendment note above.

Pub. L. 104-188, § 1703(n)(8), substituted "45B, or 51(j)" for "or 51(j)". See 1997 Amendment note above.

Pub. L. 104-188, § 1702(e)(3), redesignated subsec. (n) as (m) and substituted "section 40(f), 43, or 51(j)" for "section 40(f) or 51(j)".

Pub. L. 104-188, § 1702(e)(3)(A), which directed in part that subsec. (m) relating to deficiency attributable to election under section 44B, be struck out, could not be executed because subsec. (m) was previously repealed. See 1990 and 1988 Amendment notes for subsec. (m) and 1984 Amendment note for subsec. (p), below.

Subsecs. (n), (o). Pub. L. 104-188, § 1702(e)(3)(A), redesignated subsec. (o) as (n). Former subsec. (n) redesignated (m).

1990—Subsec. (c)(9). Pub. L. 101-508, § 11602(b), added par. (9).

Subsec. (m). Pub. L. 101-508, § 11511(c)(2), which directed the substitution of "43 or 44B" for "44B" wherever appearing in subsec. (m), could not be executed because subsec. (m) was repealed by Pub. L. 100-418, § 1941(b)(2)(H), and did not contain the term "44B". However, such term was contained in a prior subsec. (p) which was repealed by Pub. L. 98-369, § 474(r)(39). See 1984 Amendment notes below.

1989—Subsec. (n). Pub. L. 101-239 struck out "41(h)," after "section 40(f)".

1988—Subsec. (m). Pub. L. 100-418 struck out subsec. (m) relating to special rules for windfall profit tax.

Subsec. (n). Pub. L. 100-647, § 4008(c)(2), substituted "41(h), or 51(j)" for "or 51(j)".

Subsec. (o)(3). Pub. L. 100-647, § 1008(j)(1), struck out par. (3) which read as follows: "For extension of period in the case of certain contributions in aid of construction, see section 118(c)."

1987—Subsec. (l)(1). Pub. L. 100-203, § 10714(c), substituted "by section 4912, by chapter 42 (other than section 4940)," for "by chapter 42 (other than section 4940)".

Pub. L. 100-203, § 10712(c)(2), substituted "plan, trust, or other organization" for "plan, or trust".

1986—Subsec. (c)(8). Pub. L. 99-514, § 1810(g)(3), substituted "exchange or distribution" for "exchange" in two places, and "subsection (a), (d), or (e)" for "subsection (a) or (d)".

Subsecs. (k) to (p). Pub. L. 99-514, § 1847(b)(12), inserted "(as amended by sections 211, 314, and 474 of this Act)" in directory language of section 163(b)(1) of Pub. L. 98-369, which resulted in no change in text but removed an ambiguity which had resulted from failure of directory language as originally enacted to indicate that amendments of this section by sections 211, 314, and 474 of Pub. L. 98-369 were to be executed before the amendment by section 163(b)(1) of Pub. L. 98-369. See 1984 Amendment notes below.

Subsec. (k). Pub. L. 99-514, § 1847(b)(14), substituted "or a credit carryback (as defined in section 6511(d)(4)(C))" for "an investment credit carryback, or a work incentive program carryback, or a new employee credit carryback".

Subsecs. (n), (o). Pub. L. 99-514, § 1847(b)(13), added subsec. (n) and redesignated former subsec. (n) as (o).

1984—Subsec. (c)(6). Pub. L. 98-369, § 211(b)(24)(A), redesignated par. (7) as (6) and struck out former par. (6) which provided that, in the case of any tax imposed under section 802(a) by reason of section 802(b)(3) on account of a termination of the taxpayer as an insurance company or as a life insurance company to which section 815(d)(2)(A) applied, or on account of a distribution by the taxpayer to which section 815(d)(2)(B) applied such tax could be assessed within 3 years after the return was filed (whether or not such return was filed on or after the date prescribed) for the taxable year for which the taxpayer ceased to be an insurance company, the second taxable year for which the taxpayer was not a life insurance company, or the taxable year in which the distribution was actually made, as the case might be.

Subsec. (c)(7). Pub. L. 98-369, § 447(a), added par. (7).

Pub. L. 98-369, § 211(b)(24)(A), redesignated former par. (7) as (6).

Subsec. (c)(8). Pub. L. 98-369, § 131(d)(2), added par. (8).

Subsec. (g)(3). Pub. L. 98-369, § 801(d)(14), substituted "section 6011(c)(2)" for "section 6011(e)(2)".

Subsec. (k). Pub. L. 98-369, § 163(b)(1), as amended by Pub. L. 99-514, § 1847(b)(12), redesignated subsec. (m) as (k).

Pub. L. 98-369, § 211(b)(24)(B), struck out former subsec. (k) which provided that in the case of a deficiency attributable to the application to the taxpayer of section 815(d)(5) (relating to reductions of policyholders surplus account of life insurance companies for certain unused deductions), such deficiency could be assessed at any time before the expiration of the period within which a deficiency for the last taxable year to which the loss described in section 815(d)(5)(A) was carried under section 812(b)(2) could be assessed.

Subsec. (l). Pub. L. 98-369, § 163(b)(1), as amended by Pub. L. 99-514, § 1847(b)(12), redesignated subsec. (n) as (l) and struck out former subsec. (l) which read "For period of limitations for assessment and collection in the case of a joint income return filed after separate returns have been filed, see section 6013(b)(3) and (4)."

Subsec. (l)(3). Pub. L. 98-369, § 314(a)(3), substituted "section 4942(g)(2)(B)(ii)" for "section 4942(g)(2)(B)(i)(II)" in subsec. (n)(3), which was redesignated subsec. (l)(3) by Pub. L. 98-369, § 163(b)(1).

Subsec. (m). Pub. L. 98-369, § 163(b)(1), as amended by Pub. L. 99-514, § 1847(b)(12), redesignated subsec. (p) as (m). Former subsec. (m) redesignated (k).

Subsec. (n). Pub. L. 98-369, § 163(b)(1), as amended by Pub. L. 99-514, § 1847(b)(12), added subsec. (n). Former subsec. (n) redesignated (l).

Subsec. (n)(3). Pub. L. 98-369, § 314(a)(3), substituted "section 4942(g)(2)(B)(ii)" for "section 4942(g)(2)(B)(i)(II)" in subsec. (n)(3), which was redesignated subsec. (l)(3) by Pub. L. 98-369, § 163(b)(1).

Subsec. (o). Pub. L. 98-369, § 163(b)(1), as amended by Pub. L. 99-514, § 1847(b)(12), struck out subsec. (o) which read "For extension of period in the case of partnership items (as defined in section 6231(a)(3), see section 6229.)"

Subsec. (p). Pub. L. 98-369, § 163(b)(1), as amended by Pub. L. 99-514, § 1847(b)(12), redesignated subsec. (p) as (m).

Pub. L. 98-369, § 474(r)(39), redesignated subsec. (q) as (p). Former subsec. (p), which related to deficiencies at-

tributable to an election under section 44B, was struck out.

Subsec. (q). Pub. L. 98-369, §474(r)(39), redesignated subsec. (q) as (p).

Subsec. (q)(3). Pub. L. 98-369, §714(p)(2)(F), amended par. (3) generally. Prior to amendment par. (3) related to partnership items of federally registered partnerships and provided that under regulations prescribed by the Secretary, rules similar to the rules of subsection (o) shall apply to the tax imposed by section 4986.

1982—Subsec. (o). Pub. L. 97-248 substituted “Special rules for partnership items” for “Special rules for partnership items of federally registered partnerships” in heading and, in text, substituted cross reference to section 6229 for extension of period in case of partnership items (as defined in section 6231(a)(3)), for provisions that (1) in the case of any tax imposed by subtitle A with respect to any person, the period for assessing a deficiency attributable to any partnership item of a federally registered partnership would not expire before the later of (A) the date which was 4 years after the date on which the partnership return of the federally registered partnership for the partnership taxable year in which the item arose was filed (or, later, if the date prescribed for filing the return), or (B) if the name or address of such person did not appear on the partnership return, the date which was 1 year after the date on which such information was furnished to the Secretary in such manner and at such place as he might prescribe by regulations, (2) for purposes of this subsec., the term “partnership item” meant (A) any item required to be taken into account for the partnership taxable year under any provision of subchapter K of chapter 1 to the extent that regulations prescribed by the Secretary provided that for purposes of this subtitle such item was more appropriately determined at the partnership level than at the partner level, and (B) any other item to the extent affected by an item described in subpar. (A), (3) the extensions referred to in subsec. (c)(4), insofar as they related to partnership items, could, with respect to any person, be consented to (A) except to the extent the Secretary was otherwise notified by the partnership, by a general partner of the partnership, or (B) by any person authorized to do so by the partnership in writing, and (4) for purposes of this subsec., the term “federally registered partnership” meant, with respect to any partnership taxable year, any partnership (A) interests in which had been offered for sale at any time during such taxable year or a prior taxable year in any offering required to be registered with the Securities and Exchange Commission, or (B) which, at any time during such taxable year or a prior taxable year, had been subject to the annual reporting requirements of the Securities and Exchange Commission which related to the protection of investors in the partnership.

1980—Subsec. (o). Pub. L. 96-222, §102(a)(2)(A), redesignated subsec. (q), as added by section 212(a) of Pub. L. 95-600, relating to special rules for partnership items of Federally registered partnerships, as (o). Former subsec. (o), relating to work incentive program credit carrybacks, was repealed by Pub. L. 95-628.

Subsec. (p). Pub. L. 96-222, §103(a)(6)(G)(X), redesignated subsec. (q), as added by section 321(b)(2) of Pub. L. 95-600, relating to deficiency attributable to election under section 44B, as (p). Former subsec. (p), relating to new employee credit carrybacks, was repealed by Pub. L. 95-628.

Subsec. (q). Pub. L. 96-223 added subsec. (q). Former subsec. (q), as added by section 212(a) of Pub. L. 95-600, redesignated (o). Former subsec. (q), as added by section 321(b)(2) of Pub. L. 95-600, redesignated (p).

1978—Subsec. (e)(3). Pub. L. 95-600, §701(t)(3)(A), substituted “43, or 44” for “or 43”, which required no change in text in view of the identical amendment by section 4(d)(4) of Pub. L. 95-227.

Pub. L. 95-227, §4(d)(4), substituted “43, or 44” for “or 43”.

Subsec. (h). Pub. L. 95-600, §703(n), (p)(2), substituted “section 6213(b)(3)” for “section 6213(b)(2)” and struck out provisions relating to the assessment of a defi-

ciency attributable to the application of a net operating loss carryback.

Subsec. (j). Pub. L. 95-628, §8(c)(1)(A), substituted in heading “Certain credit carrybacks” for “Investment credit carrybacks”, designated existing provision as par. (1), and in par. (1) as so designated, inserted heading “In general” and in text, substituted “credit carryback” for “investment credit carryback” in two places and “unused credit” for “unused investment credit”, inserted reference to other credit carryback, and substituted reference to section 6213(b)(3) for 6213(b)(2), and added par. (2).

Pub. L. 95-600, §703(n), substituted “section 6213(b)(3)” for “section 6213(b)(2)”.

Subsec. (m). Pub. L. 95-628, §8(c)(1)(B), struck out references to subsecs. (o) and (p) in two places.

Pub. L. 95-600, §504(b)(3), inserted “and refund” after “tentative carryback”.

Subsec. (n). Pub. L. 95-227, §4(d)(5), in heading inserted “and similar” after “42”, and in par. (1) inserted reference to section 4975 and inserted “, plan, or trust (as the case may be)” after “foundation”.

Subsec. (o). Pub. L. 95-628, §8(c)(1)(C), struck out subsec. (o) which related to work incentive program credit carrybacks.

Pub. L. 95-600, §703(n), substituted “section 6213(b)(3)” for “section 6213(b)(2)”.

Subsec. (p). Pub. L. 95-628, §8(c)(1)(C), struck out subsec. (p) which related to new employee credit carrybacks.

Subsec. (q). Pub. L. 95-600, §212(a), added subsec. (q) relating to special rules for partnership items of Federally registered partnerships.

Pub. L. 95-600, §321(b)(2), added subsec. (q) relating to deficiency attributable to election under section 44B.

1977—Subsec. (m). Pub. L. 95-30, §202(d)(5)(B), inserted references to new employee credit carrybacks and to subsec. (p).

Subsec. (p). Pub. L. 95-30, §202(d)(4)(A), added subsec. (p).

1976—Subsecs. (b)(3), (c)(4), (d), (e)(1)(A)(ii), (2). Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary” wherever appearing.

Subsec. (e)(3). Pub. L. 94-455, §1307(d)(2)(F)(vi), substituted “chapter 41, 42, or 43” for “chapter 42 or 43”.

Subsec. (i). Pub. L. 94-455, §§1031(b)(5), 1035(d)(3), substituted “section 904(c)” for Section 904(d)” wherever appearing and inserted “or under section 907(f) (relating to carryback and carryover of disallowed oil and gas extraction taxes)” after “excess foreign taxes)” and “or 907(f)” before “which results in such carryback”.

Subsec. (n)(3). Pub. L. 94-455, §1302(b), added par. (3).

Subsec. (o). Pub. L. 94-455, §2107(g)(2)(A), inserted “, an investment credit carryback,” after “net operating loss carryback”.

1974—Subsec. (e)(3). Pub. L. 93-406 inserted reference to chapter 43.

1971—Subsec. (g)(3). Pub. L. 92-178, §504(c), added par. (3).

Subsec. (m). Pub. L. 92-178, §601(e)(2), substituted “an investment credit carryback, or a work incentive program carryback” for “or an investment credit carryback” and inserted reference to subsec. (o) in two places, respectively.

Subsec. (o). Pub. L. 92-178, §601(d)(1), added subsec. (o).

1970—Subsec. (e)(2). Pub. L. 91-614 substituted “during the period for which the return was filed” for “during the year”.

1969—Subsec. (c)(7). Pub. L. 91-172, §101(g)(2), added par. (7).

Subsec. (e)(3). Pub. L. 91-172, §101(g)(3), inserted provision excluding, in specified cases, chapter 42 taxes from these considered in determining the amount of taxes omitted from a return.

Subsec. (h). Pub. L. 91-172, §512(e)(1)(A)-(D), substituted “loss or capital loss carrybacks” for “loss carrybacks” in heading, “loss carryback or a capital loss carryback” for “loss carryback,” “operating loss or net capital loss which” for “operating loss which,”

“assessed. In the case of a deficiency attributable to the application of a net operating loss carryback, such deficiency may be assessed” for “assessed, or” and “if later than the date prescribed by the preceding sentence” for “whichever is later”.

Subsec. (j). Pub. L. 91-172, §512(e)(1)(E), substituted “loss carryback or a capital loss carryback” for “loss carryback”.

Subsec. (m). Pub. L. 91-172, §512(e)(1)(F), substituted “net operating loss carryback, a capital loss carryback, or an investment credit carryback” for “net operating loss carryback or an investment credit carryback”.

Subsec. (n). Pub. L. 91-172, §101(g)(1), added subsec. (n).

1967—Subsec. (j). Pub. L. 90-225 inserted “, or, with respect to any portion of an investment credit carryback from a taxable year attributable to a net operating loss carryback from a subsequent taxable year, at any time before the expiration of the period within which a deficiency for such subsequent taxable year may be assessed” after “the unused investment credit which results in such carryback may be assessed.”

1966—Subsec. (b). Pub. L. 89-809 substituted “chapter 3, 21, or 24” for “chapter 21 or 24” in text of pars. (1) and (2) and inserted “and tax imposed by chapter 3” after “taxes” in par. (2) heading.

Subsec. (j). Pub. L. 89-721, §2(f), substituted “investment credit carryback (including deficiencies which may be assessed pursuant to the provisions of section 6213(b)(2))” for “investment credit carryback”.

Subsec. (m). Pub. L. 89-721, §3(a), added subsec. (m).
1965—Subsec. (b)(4). Pub. L. 89-44, §810(a), added par. (4).

Subsec. (e). Pub. L. 89-44, §810(b)(2), substituted “Substantial omission of items” for “Omission from gross income” in heading.

Subsec. (e)(3). Pub. L. 89-44, §810(b)(1), added par. (3).

1964—Subsec. (f). Pub. L. 88-272 substituted “gross income and adjusted ordinary gross income, described in section 543” for “gross income, described in section 543(a)”.

Subsecs. (k), (l). Pub. L. 88-571 added subsec. (k) and redesignated former subsec. (k) as (l).

1962—Subsec. (c)(6). Pub. L. 87-858 substituted “802(a)” for “802(a)(1)”.

Subsec. (h). Pub. L. 87-794 authorized assessment of a deficiency within 18 months after the date on which the taxpayer files in accordance with section 172(b)(3) a copy of the certification issued under section 317 of the Trade Expansion Act of 1962, whichever is later.

Subsecs. (j), (k). Pub. L. 87-834 added subsec. (j) and redesignated former subsec. (j) as (k).

1960—Subsecs. (i), (j). Pub. L. 86-780 added subsec. (i) and redesignated former subsec. (i) as (j).

1959—Subsec. (c)(6). Pub. L. 86-69 added par. (6).

1958—Subsec. (a). Pub. L. 85-859 substituted “at any time after such tax became due and before the expiration of 3 years after the date on which any part of such tax was paid” for “within 3 years after such tax became due”.

Subsec. (d). Pub. L. 85-866, §80(a), (b), substituted in first sentence “subsection (c), (e), or (f)” for “subsection (c)”, designated existing clauses (1) to (3) of second sentence as clause (1) and added clauses (2) and (3).

Subsec. (g)(2). Pub. L. 85-866, §81(a), substituted “organization” for “corporation” wherever appearing.

Subsecs. (h), (i). Pub. L. 85-866, §81(b), added subsec. (h) and redesignated former subsec. (h) as (i).

EFFECTIVE DATE OF 2015 AMENDMENT

Amendment by Pub. L. 114-74 applicable to returns filed for partnership taxable years beginning after Dec. 31, 2017, with certain exceptions, see section 1101(g) of Pub. L. 114-74, set out as a note under section 6221 of this title.

Pub. L. 114-41, title II, §2005(b), July 31, 2015, 129 Stat. 457, provided that: “The amendments made by this section [amending this section] shall apply to—

“(1) returns filed after the date of the enactment of this Act [July 31, 2015], and

“(2) returns filed on or before such date if the period specified in section 6501 of the Internal Revenue Code of 1986 (determined without regard to such amendments) for assessment of the taxes with respect to which such return relates has not expired as of such date.”

Amendment by Pub. L. 114-27 applicable to coverage months in taxable years beginning after Dec. 31, 2013, see section 407(f) of Pub. L. 114-27, set out as a note under section 35 of this title.

EFFECTIVE DATE OF 2014 AMENDMENT

Amendment by Pub. L. 113-295 effective Dec. 19, 2014, subject to a savings provision, see section 221(b) of Pub. L. 113-295, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 2010 AMENDMENT

Amendment by Pub. L. 111-237 applicable to restitution ordered after Aug. 16, 2010, see section 3(c) of Pub. L. 111-237, set out as a note under section 6201 of this title.

Pub. L. 111-226, title II, §218(b), Aug. 10, 2010, 124 Stat. 2403, provided that: “The amendments made by this section [amending this section] shall take effect as if included in section 513 of the Hiring Incentives to Restore Employment Act [Pub. L. 111-147].”

Amendment by section 501(c)(2), (3) of Pub. L. 111-147 applicable to payments made after Dec. 31, 2012, with certain exceptions, see section 501(d)(1), (2) of Pub. L. 111-147, set out as a note under section 1471 of this title.

Amendment by section 513(a)(1), (2)(A), (b), (c) of Pub. L. 111-147 applicable to returns filed after Mar. 18, 2010, and to certain returns filed on or before Mar. 18, 2010, see section 513(d) of Pub. L. 111-147, set out as a note under section 6229 of this title.

EFFECTIVE DATE OF 2009 AMENDMENT

Amendment by section 1141(b)(4) of Pub. L. 111-5 applicable to vehicles acquired after Dec. 31, 2009, see section 1141(c) of Pub. L. 111-5, set out as a note under section 30B of this title.

Amendment by section 1142(b)(7) of Pub. L. 111-5 applicable to vehicles acquired after Feb. 17, 2009, see section 1142(c) of Pub. L. 111-5, set out as an Effective and Termination Dates of 2009 Amendment note under section 24 of this title.

EFFECTIVE DATE OF 2008 AMENDMENT

Amendment by section 205(d)(3) of Pub. L. 110-343 applicable to taxable years beginning after Dec. 31, 2008, see section 205(e) of Pub. L. 110-343, set out as an Effective and Termination Dates of 2008 Amendment note under section 24 of this title.

Amendment by section 402(d) of Pub. L. 110-343 applicable to taxable years beginning after Dec. 31, 2008, see section 402(e) of Pub. L. 110-343, set out as a note under section 907 of this title.

EFFECTIVE DATE OF 2007 AMENDMENT

Amendment by Pub. L. 110-172 effective as if included in the provision of the American Jobs Creation Act of 2004, Pub. L. 108-357, to which such amendment relates, see section 7(e) of Pub. L. 110-172, set out as a note under section 1092 of this title.

EFFECTIVE DATE OF 2005 AMENDMENTS

Amendment by Pub. L. 109-135 effective as if included in the provision of the American Jobs Creation Act of 2004, Pub. L. 108-357, to which such amendment relates, see section 403(nn) of Pub. L. 109-135, set out as a note under section 26 of this title.

Amendment by section 1341(b)(4) of Pub. L. 109-58 applicable to property placed in service after Dec. 31, 2005, in taxable years ending after such date, see section 1341(c) of Pub. L. 109-58, set out as an Effective Date note under section 30B of this title.

Amendment by section 1342(b)(4) of Pub. L. 109-58 applicable to property placed in service after Dec. 31, 2005,

in taxable years ending after such date, see section 1342(c) of Pub. L. 109-58, set out as an Effective Date note under section 30C of this title.

EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by section 413(c)(28) of Pub. L. 108-357 applicable to taxable years of foreign corporations beginning after Dec. 31, 2004, and to taxable years of United States shareholders with or within which such taxable years of foreign corporations end, see section 413(d)(1) of Pub. L. 108-357, set out as an Effective and Termination Dates of 2004 Amendments note under section 1 of this title.

Pub. L. 108-357, title VIII, §814(b), Oct. 22, 2004, 118 Stat. 1581, provided that: “The amendment made by this section [amending this section] shall apply to taxable years with respect to which the period for assessing a deficiency did not expire before the date of the enactment of this Act [Oct. 22, 2004].”

EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105-206, title III, §3461(c), July 22, 1998, 112 Stat. 764, provided that:

“(1) IN GENERAL.—The amendments made by this section [amending this section and section 6502 of this title] shall apply to requests to extend the period of limitations made after December 31, 1999.

“(2) PRIOR REQUEST.—If, in any request to extend the period of limitations made on or before December 31, 1999, a taxpayer agreed to extend such period beyond the 10-year period referred to in section 6502(a) of the Internal Revenue Code of 1986, such extension shall expire on the latest of—

“(A) the last day of such 10-year period;

“(B) December 31, 2002; or

“(C) in the case of an extension in connection with an installment agreement, the 90th day after the end of the period of such extension.”

Amendment by section 6023(27) of Pub. L. 105-206 effective July 22, 1998, see section 6023(32) of Pub. L. 105-206, set out as a note under section 34 of this title.

Amendment by section 6007(e)(2)(A) of Pub. L. 105-206 effective, except as otherwise provided, as if included in the provisions of the Taxpayer Relief Act of 1997, Pub. L. 105-34, to which such amendment relates, see section 6024 of Pub. L. 105-206, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1997 AMENDMENT

Pub. L. 105-34, title V, §506(e)(2), Aug. 5, 1997, 111 Stat. 856, provided that: “The amendment made by subsection (b) [amending this section] shall apply to gifts made in calendar years ending after the date of the enactment of this Act [Aug. 5, 1997].”

Pub. L. 105-34, title XI, §1145(b), Aug. 5, 1997, 111 Stat. 985, provided that: “The amendment made by subsection (a) [amending this section] shall apply to information the due date for the reporting of which is after the date of the enactment of this Act [Aug. 5, 1997].”

Amendment by section 1239(e)(2) of Pub. L. 105-34 applicable to partnership taxable years ending after Aug. 5, 1997, see section 1239(f) of Pub. L. 105-34, set out as a note under section 6225 of this title.

Pub. L. 105-34, title XII, §1284(b), Aug. 5, 1997, 111 Stat. 1038, provided that: “The amendment made by this section [amending this section] shall apply to taxable years beginning after the date of the enactment of this Act [Aug. 5, 1997].”

Amendment by section 1601(g)(2) of Pub. L. 105-34 effective as if included in the provisions of the Small Business Job Protection Act of 1996, Pub. L. 104-188, to which it relates, see section 1601(j) of Pub. L. 105-34, set out as a note under section 23 of this title.

EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by section 1702(e)(3) of Pub. L. 104-188 effective, except as otherwise expressly provided, as if included in the provision of the Revenue Reconciliation Act of 1990, Pub. L. 101-508, title XI, to which such

amendment relates, see section 1702(i) of Pub. L. 104-188, set out as a note under section 38 of this title.

Amendment by section 1703(n)(8) of Pub. L. 104-188 effective as if included in the provision of the Revenue Reconciliation Act of 1993, Pub. L. 103-66, §§13001-13444, to which such amendment relates, see section 1703(o) of Pub. L. 104-188, set out as a note under section 39 of this title.

EFFECTIVE DATE OF 1990 AMENDMENT

Pub. L. 101-508, title XI, §11602(e)(2), Nov. 5, 1990, 104 Stat. 1388-501, provided that: “The amendment made by subsection (b) [amending this section] shall apply to gifts after October 8, 1990.”

EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by Pub. L. 101-239 effective, except as otherwise provided, as if included in the provision of the Technical and Miscellaneous Revenue Act of 1988, Pub. L. 100-647, to which such amendment relates, see section 7817 of Pub. L. 101-239, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1988 AMENDMENTS

Amendment by section 1008(j)(1) of Pub. L. 100-647 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99-514, to which such amendment relates, see section 1019(a) of Pub. L. 100-647, set out as a note under section 1 of this title.

Amendment by section 4008(c)(2) of Pub. L. 100-647 applicable to taxable years beginning after Dec. 31, 1988, see section 4008(d) of Pub. L. 100-647, set out as a note under section 41 of this title.

Amendment by Pub. L. 100-418 applicable to crude oil removed from premises on or after Aug. 23, 1988, see section 1941(c) of Pub. L. 100-418, set out as a note under section 164 of this title.

EFFECTIVE DATE OF 1987 AMENDMENT

Amendment by section 10712(c)(2) of Pub. L. 100-203 applicable to taxable years beginning after Dec. 22, 1987, see section 10712(d) of Pub. L. 100-203, set out as an Effective Date note under section 4955 of this title.

Amendment by section 10714(c) of Pub. L. 100-203 applicable to taxable years beginning after Dec. 22, 1987, see section 10714(e) of Pub. L. 100-203, set out as an Effective Date note under section 4912 of this title.

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-514 effective, except as otherwise provided, as if included in the provisions of the Tax Reform Act of 1984, Pub. L. 98-369, div. A, to which such amendment relates, see section 1881 of Pub. L. 99-514, set out as a note under section 48 of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by section 131(d)(2) of Pub. L. 98-369 applicable to transfers or exchanges after Dec. 31, 1984, in taxable years ending after such date, with special rules for certain transfers and ruling requests before Mar. 1, 1984, see section 131(g) of Pub. L. 98-369, set out as a note under section 367 of this title.

Amendment by section 163(b)(1) of Pub. L. 98-369 applicable to expenditures with respect to which the second taxable year described in section 118(b)(2)(B) of this title ends after Dec. 31, 1984, see section 163(c) of Pub. L. 98-369, set out as a note under section 118 of this title.

Amendment by section 211(b)(24) of Pub. L. 98-369 applicable to taxable years beginning after Dec. 31, 1983, see section 215 of Pub. L. 98-369, set out as an Effective Date note under section 801 of this title.

Amendment by section 314(a)(3) of Pub. L. 98-369 effective July 18, 1984, see section 314(a)(4) of Pub. L. 98-369, set out as a note under section 4942 of this title.

Pub. L. 98-369, div. A, title IV, §447(b), July 18, 1984, 98 Stat. 817, provided that: “The amendment made by

subsection (a) [amending this section] shall apply with respect to documents received by the Secretary of the Treasury (or his delegate) after the date of the enactment of this Act [July 18, 1984].”

Amendment by section 474(r)(39) of Pub. L. 98-369 applicable to taxable years beginning after Dec. 31, 1983, and to carrybacks from such years, see section 475(a) of Pub. L. 98-369, set out as a note under section 21 of this title.

Amendment by section 714(p)(2)(F) of Pub. L. 98-369 effective as if included in the provision of the Tax Equity and Fiscal Responsibility Act of 1982, Pub. L. 97-248, to which such amendment relates, see section 715 of Pub. L. 98-369, set out as a note under section 31 of this title.

Amendment by section 801(d)(14) of Pub. L. 98-369 applicable to transactions after Dec. 31, 1984, in taxable years ending after such date, see section 805(a)(1) of Pub. L. 98-369, as amended, set out as a note under section 245 of this title.

EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by Pub. L. 97-248 applicable to partnership taxable years beginning after Sept. 3, 1982, with provision for applicability of amendment to any partnership taxable year ending after Sept. 3, 1982, if partnership, each partner, and each indirect partner requests such application and the Secretary of the Treasury or his delegate consents to such application, see section 407(a)(1), (3) of Pub. L. 97-248, set out as an Effective Date note under section 6221 of this title.

EFFECTIVE DATE OF 1980 AMENDMENTS

Amendment by Pub. L. 96-223 applicable to periods after Feb. 29, 1980, see section 101(i) of Pub. L. 96-223, set out as a note under section 6161 of this title.

Amendment by Pub. L. 96-222 effective, except as otherwise provided, as if it had been included in the provisions of the Revenue Act of 1978, Pub. L. 95-600, to which such amendment relates, see section 201 of Pub. L. 96-222, set out as a note under section 32 of this title.

EFFECTIVE DATE OF 1978 AMENDMENTS

Amendment by Pub. L. 95-628 applicable to carrybacks arising in taxable years beginning after Nov. 10, 1978, see section 8(d) of Pub. L. 95-628, set out as a note under section 6511 of this title.

Pub. L. 95-600, title II, §212(c), Nov. 6, 1978, 92 Stat. 2819, provided that: “The amendments made by this section [amending this section and sections 6511 and 6512 of this title] shall apply to partnership items arising in partnership taxable years beginning after December 31, 1978.”

Pub. L. 95-600, title III, §321(d)(5), as added by Pub. L. 96-222, title I, §103(a)(6)(B), Apr. 1, 1980, 94 Stat. 209, provided that: “The amendments made by subsection (b) [amending this section and section 44B of this title] shall apply to taxable years beginning after December 31, 1976.”

Amendment by section 504(b)(3) of Pub. L. 95-600 applicable to tentative refund claims filed on and after Nov. 6, 1978, see section 504(c) of Pub. L. 95-600, set out as a note under section 6411 of this title.

Amendment by section 701(t)(3)(A) of Pub. L. 95-600 effective Oct. 4, 1976, see section 701(t)(5) of Pub. L. 95-600, set out as a note under section 859 of this title.

Amendment by section 703(n) of Pub. L. 95-600 effective Oct. 4, 1976, see section 703(r) of Pub. L. 95-600, set out as a note under section 46 of this title.

Amendment by section 703(p)(2) of Pub. L. 95-600 applicable with respect to losses sustained in taxable years ending after Nov. 6, 1978, see section 703(p)(4) of Pub. L. 95-600, set out as a note under section 172 of this title.

Amendment by Pub. L. 95-227 applicable with respect to contributions, acts, and expenditures made after Dec. 31, 1977, in and for taxable years beginning after such date, see section 4(f) of Pub. L. 95-227, set out as an Effective Date note under section 192 of this title.

EFFECTIVE DATE OF 1977 AMENDMENT

Amendment by Pub. L. 95-30 applicable to taxable years beginning after Dec. 31, 1976, and to credit carrybacks from such years, see section 202(e) of Pub. L. 95-30, set out as an Effective Date note under section 51 of this title.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1031(b)(5) of Pub. L. 94-455 applicable to taxable years beginning after Dec. 31, 1975, with specific exceptions, see section 1031(c) of Pub. L. 94-455, set out as a note under section 904 of this title.

Amendment by section 1035(d)(3) of Pub. L. 94-455 applicable to taxes paid or accrued during taxable years ending after Oct. 4, 1976, see section 1035(e) of Pub. L. 94-455, set out as a note under section 907 of this title.

Amendment by section 1302(b) of Pub. L. 94-455 applicable to taxable years beginning after Dec. 31, 1974, see section 1302(c) of Pub. L. 94-455, set out as a note under section 4942 of this title.

Amendment by section 1307(d)(2)(F)(vi) of Pub. L. 94-455 applicable to taxable years beginning after Dec. 31, 1976, see section 1307(e)(5) of Pub. L. 94-455, set out as a note under section 501 of this title.

EFFECTIVE DATE OF 1974 AMENDMENT

Amendment by Pub. L. 93-406 applicable, except as otherwise provided in section 1017(c) through (i) of Pub. L. 93-406, for plan years beginning after Sept. 2, 1974, but, in the case of plans in existence on Jan. 1, 1974, amendment by Pub. L. 93-406 applicable for plan years beginning after Dec. 31, 1975, see section 1017 of Pub. L. 93-406, set out as an Effective Date; Transitional Rules note under section 410 of this title.

EFFECTIVE DATE OF 1971 AMENDMENT

Amendment by section 504(c) of Pub. L. 92-178 applicable with respect to taxable years ending after Dec. 31, 1971, except that a corporation may not be a DISC for any taxable year beginning before Jan. 1, 1972, see section 507 of Pub. L. 92-178, set out as an Effective Date note under section 991 of this title.

Amendment by section 601(d)(1), (e)(2) of Pub. L. 92-178 applicable to taxable years beginning after Dec. 31, 1971, see section 601(f) of Pub. L. 92-178, set out as a note under section 381 of this title.

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-614 applicable with respect to gifts made after Dec. 31, 1970, see section 102(e) of Pub. L. 91-614, set out as a note under section 2501 of this title.

EFFECTIVE DATE OF 1969 AMENDMENT

Amendment by section 101(g)(1)-(3) of Pub. L. 91-172 effective Jan. 1, 1970, see section 101(k)(1) of Pub. L. 91-172, set out as an Effective Date note under section 4940 of this title.

Amendment by section 512(e)(1) of Pub. L. 91-172 applicable with respect to net capital losses sustained in taxable years beginning after Dec. 31, 1969, see section 512(g) of Pub. L. 91-172, set out as a note under section 1212 of this title.

EFFECTIVE DATE OF 1967 AMENDMENT

Amendment by Pub. L. 90-225 applicable with respect to investment credit carrybacks attributable to net operating loss carrybacks from taxable years ending after July 31, 1967, see section 2(g) of Pub. L. 90-225, set out as a note under section 46 of this title.

EFFECTIVE DATE OF 1966 AMENDMENTS

Pub. L. 89-809, title I, §105(f)(4), Nov. 13, 1966, 80 Stat. 1568, provided that: “The amendments made by this subsection [amending this section and section 6513 of this title] shall take effect on the date of the enactment of this Act [Nov. 13, 1966].”

Amendment by section 2(f) of Pub. L. 89-721 applicable with respect to taxable years ending after Dec. 31,

1961, but only in the case of applications filed after Nov. 2, 1966, see section 2(g) of Pub. L. 89-721, set out as a note under section 6411 of this title.

Pub. L. 89-721, §3(b), Nov. 2, 1966, 80 Stat. 1151, provided that: "The amendment made by subsection (a) [amending this section] shall apply in any case where the application under section 6411 of the Internal Revenue Code of 1954 is filed after the date of the enactment of this Act [Nov. 2, 1966]."

EFFECTIVE DATE OF 1965 AMENDMENT

Pub. L. 89-44, title VIII, §810(c), June 21, 1965, 79 Stat. 169, provided that: "The amendments made by subsections (a) and (b) [amending this section] shall apply with respect to returns filed on or after July 1, 1965."

EFFECTIVE DATE OF 1964 AMENDMENTS

Pub. L. 88-571, §3(f), Sept. 2, 1964, 78 Stat. 859, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: "The amendments made by this section [amending this section and sections 815, 6511, 6601, and 6611 of this title] shall apply with respect to amounts added to policyholders surplus accounts (within the meaning of section 815(c) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954]) for taxable years beginning after December 31, 1958."

Amendment by Pub. L. 88-272 applicable to taxable years beginning after Dec. 31, 1963, see section 225(l) of Pub. L. 88-272, set out as a note under section 316 of this title.

EFFECTIVE DATE OF 1962 AMENDMENTS

Pub. L. 87-858, §3(f), Oct. 23, 1962, 76 Stat. 1138, provided that the amendment made by that section is applicable with respect to taxable years beginning after Dec. 31, 1961.

Amendment by Pub. L. 87-834 applicable with respect to taxable years ending after Dec. 31, 1961, see section 2(h) of Pub. L. 87-834, set out as an Effective Date note under section 46 of this title.

EFFECTIVE DATE OF 1960 AMENDMENT

Amendment by Pub. L. 86-780 applicable to taxable years beginning after Dec. 31, 1957, see section 4 of Pub. L. 86-780, set out as a note under section 904 of this title.

EFFECTIVE DATE OF 1959 AMENDMENT

Amendment by Pub. L. 86-69 applicable only with respect to taxable years beginning after Dec. 31, 1957, see section 4 of Pub. L. 86-69, set out as a note under section 381 of this title.

EFFECTIVE DATE OF 1958 AMENDMENTS

Amendment by Pub. L. 85-866 effective Aug. 17, 1954, see section 1(c)(2) of Pub. L. 85-866, set out as a note under section 165 of this title.

Amendment by Pub. L. 85-859 effective on first day of first calendar quarter which begins more than 60 days after Sept. 2, 1958, see section 1(c) of Pub. L. 85-859, Sept. 2, 1958, 72 Stat. 1275.

PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§ 1101-1147 and 1171-1177] or title XVIII [§§ 1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

§ 6502. Collection after assessment

(a) Length of period

Where the assessment of any tax imposed by this title has been made within the period of

limitation properly applicable thereto, such tax may be collected by levy or by a proceeding in court, but only if the levy is made or the proceeding begun—

(1) within 10 years after the assessment of the tax, or

(2) if—

(A) there is an installment agreement between the taxpayer and the Secretary, prior to the date which is 90 days after the expiration of any period for collection agreed upon in writing by the Secretary and the taxpayer at the time the installment agreement was entered into; or

(B) there is a release of levy under section 6343 after such 10-year period, prior to the expiration of any period for collection agreed upon in writing by the Secretary and the taxpayer before such release.

If a timely proceeding in court for the collection of a tax is commenced, the period during which such tax may be collected by levy shall be extended and shall not expire until the liability for the tax (or a judgment against the taxpayer arising from such liability) is satisfied or becomes unenforceable.

(b) Date when levy is considered made

The date on which a levy on property or rights to property is made shall be the date on which the notice of seizure provided in section 6335(a) is given.

(Aug. 16, 1954, ch. 736, 68A Stat. 806; Pub. L. 89-719, title I, §113(b), Nov. 2, 1966, 80 Stat. 1146; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 100-647, title I, §1015(u)(1), Nov. 10, 1988, 102 Stat. 3573; Pub. L. 101-239, title VII, §7811(k)(2), Dec. 19, 1989, 103 Stat. 2412; Pub. L. 101-508, title XI, §11317(a), Nov. 5, 1990, 104 Stat. 1388-458; Pub. L. 105-206, title III, §3461(a), July 22, 1998, 112 Stat. 764.)

AMENDMENTS

1998—Subsec. (a). Pub. L. 105-206, §3461(a)(2), struck out first sentence of concluding provisions which read as follows: "The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon."

Subsec. (a)(2). Pub. L. 105-206, §3461(a)(1), added par. (2) and struck out former par. (2) which read as follows: "prior to the expiration of any period for collection agreed upon in writing by the Secretary and the taxpayer before the expiration of such 10-year period (or, if there is a release of levy under section 6343 after such 10-year period, then before such release)."

1990—Subsec. (a)(1). Pub. L. 101-508, §11317(a)(1), substituted "10 years" for "6 years".

Subsec. (a)(2). Pub. L. 101-508, §11317(a)(2), substituted "10-year period" for "6-year period" wherever appearing.

1989—Subsec. (a). Pub. L. 101-239 substituted "unenforceable" for "enforceable" in last sentence.

1988—Subsec. (a). Pub. L. 100-647 amended last sentence generally. Prior to amendment, last sentence read as follows: "The period provided by this subsection during which a tax may be collected by levy shall not be extended or curtailed by reason of a judgment against the taxpayer."

1976—Subsec. (a)(2). Pub. L. 94-455 struck out "or his delegate" after "Secretary".

1966—Subsec. (a). Pub. L. 89-719 inserted sentence at end providing that the period provided by this subsection during which a tax may be collected by levy shall not be extended or curtailed by reason of a judgment against the taxpayer.