

certain excise taxes) shall not apply in respect of the assessment or collection of any penalty imposed by subsection (a).

(Added Pub. L. 87-834, §20(c), Oct. 16, 1962, 76 Stat. 1062; amended Pub. L. 91-172, title I, §101(j)(54), Dec. 30, 1969, 83 Stat. 532; Pub. L. 93-406, title II, §1016(a)(22), Sept. 2, 1974, 88 Stat. 931; Pub. L. 97-248, title III, §340(b)(1), (2), title IV, §405(b), (c)(2), Sept. 3, 1982, 96 Stat. 634, 670; Pub. L. 97-448, title III, §306(c)(2), Jan. 12, 1983, 96 Stat. 2406; Pub. L. 105-34, title XI, §1143(b), Aug. 5, 1997, 111 Stat. 983; Pub. L. 108-357, title IV, §413(c)(29), Oct. 22, 2004, 118 Stat. 1509.)

#### AMENDMENTS

2004—Subsec. (a)(1). Pub. L. 108-357, §413(c)(29)(A), which directed substitution of “6046 and 6046A” for “6035, 6046, and 6046A” was executed by making the substitution for “6035, 6046, or 6046A” to reflect the probable intent of Congress.

Subsec. (a)(3). Pub. L. 108-357, §413(c)(29)(B), struck out heading and text of par. (3). Text read as follows: “In the case of a return required under section 6035, paragraph (1) shall be applied by substituting ‘\$1,000’ for ‘\$10,000’, and paragraph (2) shall not apply.”

1997—Subsec. (a). Pub. L. 105-34 reenacted heading without change and amended text generally. Prior to amendment, text read as follows: “In addition to any criminal penalty provided by law, any person required to file a return under section 6035, 6046, or 6046A who fails to file such return at the time provided in such section, or who files a return which does not show the information required pursuant to such section, shall pay a penalty of \$1,000, unless it is shown that such failure is due to reasonable cause.”

1983—Pub. L. 97-448 amended language of Pub. L. 97-248, §405(b), (c)(2), to clarify an ambiguity created by the conflicting language of §§340(b)(1), (2) and 405(b), (c)(2) of Pub. L. 97-248. See 1982 Amendment note below.

1982—Pub. L. 97-248, §§340(b)(2), 405(c)(2), as amended by Pub. L. 97-448, §306(c)(2)(B), substituted “Failure to file returns, etc., with respect to foreign corporations or foreign partnerships” for “Failure to file returns as to organization or reorganization of foreign corporations and as to acquisitions of their stock” in section catchline.

Subsec. (a). Pub. L. 97-248, §§340(b)(1), 405(b), as amended by Pub. L. 97-448, §306(a)(2)(A), substituted “section 6035, 6046, or 6046A” for “section 6046”.

1974—Subsec. (b). Pub. L. 93-406 substituted “and certain excise” for “chapter 42”.

1969—Subsec. (b). Pub. L. 91-172 inserted reference to chapter 42 taxes.

#### EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by 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.

#### EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105-34 applicable to transfers and changes after Aug. 5, 1997, see section 1143(c) of Pub. L. 105-34, set out as a note under section 6046A of this title.

#### EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by Pub. L. 97-448 effective as if included in the provisions of the Tax Equity and Fiscal Responsibility Act of 1982, Pub. L. 97-248, to which such amendment relates, see section 311(d) of Pub. L. 97-448, set out as a note under section 31 of this title.

#### EFFECTIVE DATE OF 1982 AMENDMENT

Pub. L. 97-248, title III, §340(c), Sept. 3, 1982, 96 Stat. 634, provided that: “The amendment made by this sec-

tion [amending this section and section 6035 of this title] shall apply to taxable years of foreign corporations beginning after the date of the enactment of this Act [Sept. 3, 1982].”

Amendment by section 405(b), (c)(2) of Pub. L. 97-248 applicable with respect to acquisitions or dispositions of, or substantial changes in, interests in foreign partnerships occurring after Sept. 3, 1982, see section 407(b) of Pub. L. 97-248, set out as an Effective Date note under section 6046A 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 1969 AMENDMENT

Amendment by 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.

### **[§ 6680. Repealed. Pub. L. 94-455, title XIX, § 1904(b)(10)(A)(vi)(I), Oct. 4, 1976, 90 Stat. 1817]**

Section, added Pub. L. 88-563, §6(a), Sept. 2, 1964, 78 Stat. 845; amended Pub. L. 91-128, §4(h)(1), Nov. 26, 1969, 83 Stat. 268; Pub. L. 92-9, §3(j)(2), Apr. 1, 1971, 85 Stat. 22, related to failure to file interest equalization tax returns.

### **[§ 6681. Repealed. Pub. L. 94-455, title XIX, § 1904(b)(10)(D)(i), Oct. 4, 1976, 90 Stat. 1817]**

Section, added Pub. L. 88-563, §6(a), Sept. 2, 1964, 78 Stat. 845; amended Pub. L. 90-59, §4(d), July 1, 1967, 81 Stat. 155; Pub. L. 90-73, §2(d), Aug. 29, 1967, 81 Stat. 176; Pub. L. 92-9, §3(k)(1)-(3), Apr. 1, 1971, 85 Stat. 22, related to false equalization tax certificates.

#### EFFECTIVE DATE OF REPEAL

Pub. L. 94-455, title XIX, §1904(b)(10)(D)(iii), Oct. 4, 1976, 90 Stat. 1817, provided that: “The amendments made by this subparagraph [repealing this section] shall apply with respect to actions occurring after June 30, 1974.”

### **§ 6682. False information with respect to withholding**

#### **(a) Civil penalty**

In addition to any criminal penalty provided by law, if—

(1) any individual makes a statement under section 3402 or section 3406 which results in a decrease in the amounts deducted and withheld under chapter 24, and

(2) as of the time such statement was made, there was no reasonable basis for such statement,

such individual shall pay a penalty of \$500 for such statement.

#### **(b) Exception**

The Secretary may waive (in whole or in part) the penalty imposed under subsection (a) if the taxes imposed with respect to the individual under subtitle A for the taxable year are equal to or less than the sum of—

(1) the credits against such taxes allowed by part IV of subchapter A of chapter 1, and