

(2) the payments of estimated tax which are considered payments on account of such taxes.

(c) Deficiency procedures not to apply

Subchapter B of chapter 63 (relating to deficiency procedures for income, estate, gift, and certain excise taxes) shall not apply in respect to the assessment or collection of any penalty imposed by subsection (a).

(Added Pub. L. 89-368, title I, §101(e)(4)(A), Mar. 15, 1966, 80 Stat. 61; amended Pub. L. 91-172, title I, §101(j)(55), Dec. 30, 1969, 83 Stat. 532; Pub. L. 93-406, title II, §1016(a)(23), Sept. 2, 1974, 88 Stat. 931; Pub. L. 97-34, title VII, §721(a), Aug. 13, 1981, 95 Stat. 340; Pub. L. 97-248, title III, §§306(a), 308(a), Sept. 3, 1982, 96 Stat. 588, 591; Pub. L. 98-67, title I, §§102(a), 107(a), Aug. 5, 1983, 97 Stat. 369, 382.)

AMENDMENTS

1983—Subsec. (a)(1). Pub. L. 98-67 inserted reference to section 3406 and repealed amendments made by Pub. L. 97-248. See 1982 Amendment note below.

1982—Subsec. (a)(1). Pub. L. 97-248 provided that, applicable to payments of interest, dividends, and patronage dividends paid or credited after June 30, 1983, par. (1) is amended by inserting “or section 3452(f)(1)(A)” after “section 3402”. Section 102(a), (b) of Pub. L. 98-67, title I, Aug. 5, 1983, 97 Stat. 369, repealed subtitle A (§§301-308) of title III of Pub. L. 97-248 as of the close of June 30, 1983, and provided that the Internal Revenue Code of 1954 [now 1986] [this title] shall be applied and administered (subject to certain exceptions) as if such subtitle A (and the amendments made by such subtitle A) had not been enacted.

1981—Pub. L. 97-34 struck out “allowances based on itemized deductions” after “withholding” in section catchline.

Subsec. (a). Pub. L. 97-34 substituted provisions relating to imposition of penalty of \$500 for statement under section 3402 resulting in decreased amounts withheld under chapter 24 and no reasonable basis existed for making such statement at the time it was made, for provisions relating to imposition of penalty of \$50 for statement under section 3402(f)(1)(F) concerning amount of wages under chapter 24, or itemized deductions under section 3402(m), and provisions setting forth conditions for mitigation of such penalty.

Subsecs. (b), (c). Pub. L. 97-34 added subsec. (b) and redesignated former subsec. (b) as (c).

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 1983 AMENDMENT

Amendment by section 107(a) of Pub. L. 98-67 effective Aug. 5, 1983, see section 110(c) of Pub. L. 98-67, set out as a note under section 31 of this title.

EFFECTIVE DATE OF 1981 AMENDMENT

Pub. L. 97-34, title VII, §721(d), Aug. 13, 1981, 95 Stat. 341, provided that: “The amendments made by this section [amending sections 6682 and 7205 of this title] shall apply to acts and failures to act after December 31, 1981.”

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.

§ 6683. Repealed. Pub. L. 109-135, title IV, § 403(n)(3)(A), Dec. 21, 2005, 119 Stat. 2626]

Section, added Pub. L. 89-809, title I, §104(h)(4)(A), Nov. 13, 1966, 80 Stat. 1560; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 105-34, title XII, §1281(c), Aug. 5, 1997, 111 Stat. 1037, related to failure of foreign corporation to file return of personal holding company tax.

EFFECTIVE DATE OF REPEAL

Repeal effective as if included in the provisions of the American Jobs Creation Act of 2004, Pub. L. 108-357, to which it relates, see section 403(nn) of Pub. L. 109-135, set out as an Effective Date of 2005 Amendment note under section 26 of this title.

§ 6684. Assessable penalties with respect to liability for tax under chapter 42

If any person becomes liable for tax under any section of chapter 42 (relating to private foundations and certain other tax-exempt organizations) by reason of any act or failure to act which is not due to reasonable cause and either—

(1) such person has theretofore been liable for tax under such chapter, or

(2) such act or failure to act is both willful and flagrant,

then such person shall be liable for a penalty equal to the amount of such tax.

(Added Pub. L. 91-172, title I, §101(c), Dec. 30, 1969, 83 Stat. 519; amended Pub. L. 100-203, title X, §10712(c)(4), Dec. 22, 1987, 101 Stat. 1330-467.)

AMENDMENTS

1987—Pub. L. 100-203 inserted “and certain other tax-exempt organizations” after “private foundations” in parenthetical.

EFFECTIVE DATE OF 1987 AMENDMENT

Amendment by 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.

EFFECTIVE DATE

Section effective Jan. 1, 1970, see section 101(k)(1) of Pub. L. 91-172, set out as a note under section 4940 of this title.

§ 6685. Assessable penalty with respect to public inspection requirements for certain tax-exempt organizations

In addition to the penalty imposed by section 7207 (relating to fraudulent returns, statements, or other documents), any person who is required to comply with the requirements of subsection (d) of section 6104 and who fails to so comply with respect to any return or application, if such failure is willful, shall pay a penalty of \$5,000 with respect to each such return or application.

(Added Pub. L. 91-172, title I, §101(e)(4), Dec. 30, 1969, 83 Stat. 524; amended Pub. L. 96-603, §1(d)(4), Dec. 28, 1980, 94 Stat. 3504; Pub. L. 100-203, title X, §10704(b)(1), Dec. 22, 1987, 101

Stat. 1330-462; Pub. L. 104-168, title XIII, § 1313(b), July 30, 1996, 110 Stat. 1480; Pub. L. 105-277, div. J, title I, § 1004(b)(2)(D), Oct. 21, 1998, 112 Stat. 2681-890.)

AMENDMENTS

1998—Pub. L. 105-277 struck out “or (e)” after “subsection (d)”.

1996—Pub. L. 104-168 substituted “\$5,000” for “\$1,000”.

1987—Pub. L. 100-203 substituted current section catchline for “Assessable penalties with respect to private foundation annual returns” and amended text generally. Prior to amendment, text read as follows: “In addition to the penalty imposed by section 7207 (relating to fraudulent returns, statements, or other documents), any person who is required to comply with the requirements of section 6104(d) (relating to private foundations’ annual returns) and who fails to so comply with respect to any return, if such failure is willful, shall pay a penalty of \$1,000 with respect to each such return.”

1980—Pub. L. 96-603 substituted in section catchline “returns” for “reports”, and in text “required to comply” for “required to file the report and the notice required under section 6056 (relating to annual reports by private foundations) or to comply”, “(relating to private foundations’ annual returns) and who fails to so comply with respect to any return” for “(relating to public inspection of private foundations’ annual reports) and who fails so to file or comply”, and “each such return” for “each such report or notice”.

EFFECTIVE DATE OF 1998 AMENDMENT

Amendment by Pub. L. 105-277 applicable to requests made after the later of Dec. 31, 1998, or the 60th day after the Secretary of the Treasury first issues the regulations referred to in section 6104(d)(4) of this title, see section 1004(b)(3) of Pub. L. 105-277, set out as a note under section 6104 of this title.

EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by Pub. L. 104-168 applicable to requests made on or after 60th day after Secretary of the Treasury first issues regulations referred to in section 6104(e)(3) of this title, see section 1313(c) of Pub. L. 104-168, set out as a note under section 6104 of this title.

EFFECTIVE DATE OF 1987 AMENDMENT

Amendment by Pub. L. 100-203 applicable to returns for years beginning after Dec. 31, 1986, and on and after Dec. 22, 1987, in case of applications submitted after July 15, 1987, or on or before July 15, 1987, if the organization has a copy of the application on July 15, 1987, see section 10704(d) of Pub. L. 100-203, set out as a note under section 6652 of this title.

EFFECTIVE DATE OF 1980 AMENDMENT

Amendment by Pub. L. 96-603 applicable to taxable years beginning after Dec. 31, 1980, see section 1(f) of Pub. L. 96-603, set out as a note under section 6033 of this title.

EFFECTIVE DATE

Section effective Jan. 1, 1970, see section 101(k)(1) of Pub. L. 91-172, set out as a note under section 4940 of this title.

§ 6686. Failure to file returns or supply information by DISC or former FSC

In addition to the penalty imposed by section 7203 (relating to willful failure to file return, supply information, or pay tax) any person required to supply information or to file a return under section 6011(c) who fails to supply such information or file such return at the time prescribed by the Secretary, or who files a return

which does not show the information required, shall pay a penalty of \$100 for each failure to supply information (but the total amount imposed on the delinquent person for all such failures during any calendar year shall not exceed \$25,000) or a penalty of \$1,000 for each failure to file a return, unless it is shown that such failure is due to reasonable cause.

(Added Pub. L. 92-178, title V, § 504(d), Dec. 10, 1971, 85 Stat. 551; amended Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 98-369, div. A, title VIII, § 801(d)(15)(A), July 18, 1984, 98 Stat. 997; Pub. L. 110-172, § 11(g)(21), Dec. 29, 2007, 121 Stat. 2491.)

AMENDMENTS

2007—Pub. L. 110-172 inserted “former” before “FSC” in section catchline.

1984—Pub. L. 98-369 substituted “Failure to file returns or supply information by DISC or FSC” for “Failure of DISC to file returns” in section catchline, and in text substituted “section 6011(c)” for “section 6011(e)”.

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

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by 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

Section 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 a note under section 991 of this title.

[§ 6687. Repealed. Pub. L. 101-239, title VII, § 7711(b)(1), Dec. 19, 1989, 103 Stat. 2393]

Section, added Pub. L. 92-512, title I, § 144(b)(1), Oct. 20, 1972, 86 Stat. 936, related to failure to supply information with respect to place of residence.

EFFECTIVE DATE OF REPEAL

Repeal applicable to returns and statements the due date for which (determined without regard to extensions) is after Dec. 31, 1989, see section 7711(c) of Pub. L. 101-239, set out as an Effective Date of 1989 Amendment note under section 6721 of this title.

§ 6688. Assessable penalties with respect to information required to be furnished under section 7654

In addition to any criminal penalty provided by law, any person described in section 7654(a) who is required under section 937(c) or by regulations prescribed under section 7654 to furnish information and who fails to comply with such requirement at the time prescribed by such regulations unless it is shown that such failure is due to reasonable cause and not to willful neglect, shall pay (upon notice and demand by the Secretary and in the same manner as tax) a penalty of \$1,000 for each such failure.

(Added Pub. L. 92-606, § 1(c), Oct. 31, 1972, 86 Stat. 1496, § 6687; renumbered § 6688, Pub. L. 93-406, title II, § 1016(b)(4), Sept. 2, 1974, 88 Stat. 932; amended Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 108-357, title VIII, § 908(b), Oct. 22, 2004, 118 Stat. 1656.)