

CONSTRUCTION OF 2002 AMENDMENT

Nothing in amendment by Pub. L. 107-210, other than provisions relating to COBRA continuation coverage and reporting requirements, to be construed as creating new mandate on any party regarding health insurance coverage, see section 203(f) of Pub. L. 107-210, set out as a Construction note under section 35 of this title.

PLAN AMENDMENTS NOT REQUIRED UNTIL
JANUARY 1, 1998

For provisions directing that if any amendments made by subtitle D [§§1401-1465] of title I of Pub. L. 104-188 require an amendment to any plan or annuity contract, such amendment shall not be required to be made before the first day of the first plan year beginning on or after Jan. 1, 1998, see section 1465 of Pub. L. 104-188, set out as a note under section 401 of this title.

§ 6725. Failure to report information under section 4101**(a) In general**

In the case of each failure described in subsection (b) by any person with respect to a vessel or facility, such person shall pay a penalty of \$10,000 in addition to the tax (if any).

(b) Failures subject to penalty

For purposes of subsection (a), the failures described in this subsection are—

- (1) any failure to make a report under section 4101(d) on or before the date prescribed therefor, and
- (2) any failure to include all of the information required to be shown on such report or the inclusion of incorrect information.

(c) Reasonable cause exception

No penalty shall be imposed under this section with respect to any failure if it is shown that such failure is due to reasonable cause.

(Added Pub. L. 108-357, title VIII, §863(d)(1), Oct. 22, 2004, 118 Stat. 1620.)

EFFECTIVE DATE

Section applicable to penalties imposed after Dec. 31, 2004, see section 863(e) of Pub. L. 108-357, set out as a note under section 6719 of this title.

Subchapter C—Procedural Requirements

Sec.	
6751.	Procedural requirements.

§ 6751. Procedural requirements**(a) Computation of penalty included in notice**

The Secretary shall include with each notice of penalty under this title information with respect to the name of the penalty, the section of this title under which the penalty is imposed, and a computation of the penalty.

(b) Approval of assessment**(1) In general**

No penalty under this title shall be assessed unless the initial determination of such assessment is personally approved (in writing) by the immediate supervisor of the individual making such determination or such higher level official as the Secretary may designate.

(2) Exceptions

Paragraph (1) shall not apply to—

- (A) any addition to tax under section 6651, 6654, or 6655; or

(B) any other penalty automatically calculated through electronic means.

(c) Penalties

For purposes of this section, the term “penalty” includes any addition to tax or any additional amount.

(Added Pub. L. 105-206, title III, §3306(a), July 22, 1998, 112 Stat. 744.)

EFFECTIVE DATE

Pub. L. 105-206, title III, §3306(c), July 22, 1998, 112 Stat. 744, as amended by Pub. L. 106-554, §1(a)(7) [title III, §302(b)], Dec. 21, 2000, 114 Stat. 2763, 2763A-632, provided that: “The amendments made by this section [enacting this subchapter] shall apply to notices issued, and penalties assessed, after June 30, 2001. In the case of any notice of penalty issued after June 30, 2001, and before July 1, 2003, the requirements of section 6751(a) of the Internal Revenue Code of 1986 shall be treated as met if such notice contains a telephone number at which the taxpayer can request a copy of the taxpayer’s assessment and payment history with respect to such penalty.”

**CHAPTER 69—GENERAL PROVISIONS
RELATING TO STAMPS**

Sec.	
6801.	Authority for establishment, alteration, and distribution.
6802.	Supply and distribution.
6803.	Accounting and safeguarding.
6804.	Attachment and cancellation.
6805.	Redemption of stamps.
6806.	Posting occupational tax stamps. ¹
6807.	Stamping, marking, and branding seized goods.
6808.	Special provisions relating to stamps.

§ 6801. Authority for establishment, alteration, and distribution**(a) Establishment and alteration**

The Secretary may establish, and from time to time alter, renew, replace, or change the form, style, character, material, and device of any stamp, mark, or label under any provision of the laws relating to internal revenue.

(b) Preparation and distribution of regulations, forms, stamps and dies

The Secretary shall prepare and distribute all the instructions, regulations, directions, forms, blanks, and stamps; and shall provide proper and sufficient adhesive stamps and other stamps or dies for expressing and denoting the several stamp taxes.

(Aug. 16, 1954, ch. 736, 68A Stat. 829; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 94-569, §2, Oct. 20, 1976, 90 Stat. 2699; Pub. L. 98-369, div. A, title IV, §454(c)(13), July 18, 1984, 98 Stat. 822.)

AMENDMENTS

1984—Subsec. (b). Pub. L. 98-369 struck out “, except that stamps required by or prescribed pursuant to the provisions of section 5205 or section 5235 may be prepared and distributed by persons authorized by the Secretary, under such controls for the protection of the revenue as shall be deemed necessary” before the period at end.

¹ Section catchline amended by Pub. L. 90-618 without corresponding amendment of analysis.