

EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105-206, title III, §3303(b), July 22, 1998, 112 Stat. 742, provided that: "The amendment made by this section [amending this section] shall apply for purposes of determining additions to the tax for months beginning after December 31, 1999."

EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by section 303(b)(2) of Pub. L. 104-168 applicable in case of any notice and demand given after Dec. 31, 1996, see section 303(c) of Pub. L. 104-168, set out as a note under section 6601 of this title.

Pub. L. 104-168, title XIII, §1301(b), July 30, 1996, 110 Stat. 1475, provided that: "The amendment made by subsection (a) [amending this section] shall apply in the case of any return the due date for which (determined without regard to extensions) is after the date of the enactment of this Act [July 30, 1996]."

EFFECTIVE DATE OF 1989 AMENDMENT

Pub. L. 101-239, title VII, §7741(b), Dec. 19, 1989, 103 Stat. 2405, provided that: "The amendment made by subsection (a) [amending this section] shall apply in the case of failures to file returns the due date for which (determined without regard to extensions) is after December 31, 1989."

EFFECTIVE DATE OF 1987 AMENDMENT

Amendment by Pub. L. 100-203 applicable to taxable years beginning after Dec. 31, 1987, see section 10301(c) of Pub. L. 100-203, set out as a note under section 585 of this title.

EFFECTIVE DATE OF 1986 AMENDMENT

Pub. L. 99-514, title XV, §1502(c), Oct. 22, 1986, 100 Stat. 2741, provided that:

"(1) SUBSECTION (a).—The amendments made by subsection (a) [amending this section] shall apply—

"(A) to failures to pay which begin after December 31, 1986, and

"(B) to failures to pay which begin on or before December 31, 1986, if after December 31, 1986—

"(i) notice (or renote) under section 6331(d) of the Internal Revenue Code of 1954 [now 1986] is given with respect to such failure, or

"(ii) notice and demand for immediate payment of the underpayment is made under the last sentence of section 6331(a) of such Code.

In the case of a failure to pay described in subparagraph (B), paragraph (2) of section 6651(d) of such Code (as added by subsection (a)) shall be applied by taking into account the first notice (or renote) after December 31, 1986.

"(2) SUBSECTION (b).—The amendment made by subsection (b) [amending this section] shall apply to amounts assessed after December 31, 1986, with respect to failures to pay which begin before, on, or after such date."

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 applicable with respect to taxable years beginning after Dec. 31, 1984, see section 414(a)(1) of Pub. L. 98-369, set out as a note under section 6654 of this title.

EFFECTIVE DATE OF 1982 AMENDMENT

Pub. L. 97-248, title III, §318(c), Sept. 3, 1982, 96 Stat. 610, provided that: "The amendments made by this section [amending this section] shall apply to returns the due date for filing of which (including extensions) is after December 31, 1982."

EFFECTIVE DATE OF 1971 AMENDMENT

Pub. L. 92-9, §3(j)(3), Apr. 1, 1971, 85 Stat. 22, provided that: "The amendments made by this subsection [amending this section and section 6680 of this title] shall apply with respect to returns required to be filed on or after the date of the enactment of this Act [Apr. 1, 1971]."

EFFECTIVE DATE OF 1969 AMENDMENT

Pub. L. 91-172, title IX, §943(d), Dec. 30, 1969, 83 Stat. 729, provided that: "The amendments made by subsections (a) [amending this section] and (c) [amending sections 3121, 5684, and 6653 of this title] shall apply with respect to returns the date prescribed by law (without regard to any extension of time) for filing of which is after December 31, 1969, and with respect to notices and demands for payment of tax made after December 31, 1969. The amendment made by subsection (b) [amending section 6656 of this title] shall apply with respect to deposits the time for making of which is after December 31, 1969."

EFFECTIVE DATE OF 1968 AMENDMENT

Amendment by Pub. L. 90-364 applicable with respect to taxable years beginning after Dec. 31, 1967, except as provided by section 104 of Pub. L. 90-364, see section 103(f) of Pub. L. 90-364, set out as a note under section 243 of this title.

ILLEGAL TAX PROTESTER DESIGNATION

Pub. L. 105-206, title III, §3707, July 22, 1998, 112 Stat. 778, provided that:

"(a) PROHIBITION.—The officers and employees of the Internal Revenue Service—

"(1) shall not designate taxpayers as illegal tax protesters (or any similar designation); and

"(2) in the case of any such designation made on or before the date of the enactment of this Act [July 22, 1998]—

"(A) shall remove such designation from the individual master file; and

"(B) shall disregard any such designation not located in the individual master file.

"(b) DESIGNATION OF NONFILERS ALLOWED.—An officer or employee of the Internal Revenue Service may designate any appropriate taxpayer as a nonfiler, but shall remove such designation once the taxpayer has filed income tax returns for 2 consecutive taxable years and paid all taxes shown on such returns.

"(c) EFFECTIVE DATE.—The provisions of this section shall take effect on the date of the enactment of this Act [July 22, 1998], except that the removal of any designation under subsection (a)(2)(A) shall not be required to begin before January 1, 1999."

§ 6652. Failure to file certain information returns, registration statements, etc.

(a) Returns with respect to certain payments aggregating less than \$10

In the case of each failure to file a statement of a payment to another person required under the authority of—

(1) section 6042(a)(2) (relating to payments of dividends aggregating less than \$10), or

(2) section 6044(a)(2) (relating to payments of patronage dividends aggregating less than \$10),

on the date prescribed therefor (determined with regard to any extension of time for filing), unless it is shown that such failure is due to reasonable cause and not to willful neglect, there shall be paid (upon notice and demand by the Secretary and in the same manner as tax) by the person failing to so file the statement, \$1 for each such statement not so filed, but the total amount imposed on the delinquent person for all such failures during the calendar year shall not exceed \$1,000.

(b) Failure to report tips

In the case of failure by an employee to report to his employer on the date and in the manner

prescribed therefor any amount of tips required to be so reported by section 6053(a) which are wages (as defined in section 3121(a)) or which are compensation (as defined in section 3231(e)), unless it is shown that such failure is due to reasonable cause and not due to willful neglect, there shall be paid by the employee, in addition to the tax imposed by section 3101 or section 3201 (as the case may be) with respect to the amount of tips which he so failed to report, an amount equal to 50 percent of such tax.

(c) Returns by exempt organizations and by certain trusts

(1) Annual returns under section 6033(a)(1) or 6012(a)(6)

(A) Penalty on organization

In the case of—

(i) a failure to file a return required under section 6033(a)(1) (relating to returns by exempt organizations) or section 6012(a)(6) (relating to returns by political organizations) on the date and in the manner prescribed therefor (determined with regard to any extension of time for filing), or

(ii) a failure to include any of the information required to be shown on a return filed under section 6033(a)(1) or section 6012(a)(6) or to show the correct information,

there shall be paid by the exempt organization \$20 for each day during which such failure continues. The maximum penalty under this subparagraph on failures with respect to any 1 return shall not exceed the lesser of \$10,000 or 5 percent of the gross receipts of the organization for the year. In the case of an organization having gross receipts exceeding \$1,000,000 for any year, with respect to the return required under section 6033(a)(1) or section 6012(a)(6) for such year, in applying the first sentence of this subparagraph, the amount of the penalty for each day during which a failure continues shall be \$100 in lieu of the amount otherwise specified, and, in lieu of applying the second sentence of this subparagraph, the maximum penalty under this subparagraph shall not exceed \$50,000.

(B) Managers

(i) In general

The Secretary may make a written demand on any organization subject to penalty under subparagraph (A) specifying therein a reasonable future date by which the return shall be filed (or the information furnished) for purposes of this subparagraph.

(ii) Failure to comply with demand

If any person fails to comply with any demand under clause (i) on or before the date specified in such demand, there shall be paid by the person failing to so comply \$10 for each day after the expiration of the time specified in such demand during which such failure continues. The maximum penalty imposed under this subparagraph on all persons for failures with re-

spect to any 1 return shall not exceed \$5,000.

(C) Public inspection of annual returns and reports

In the case of a failure to comply with the requirements of section 6104(d) with respect to any annual return on the date and in the manner prescribed therefor (determined with regard to any extension of time for filing) or report required under section 527(j), there shall be paid by the person failing to meet such requirements \$20 for each day during which such failure continues. The maximum penalty imposed under this subparagraph on all persons for failures with respect to any 1 return or report shall not exceed \$10,000.

(D) Public inspection of applications for exemption and notice of status

In the case of a failure to comply with the requirements of section 6104(d) with respect to any exempt status application materials (as defined in such section) or notice materials (as defined in such section) on the date and in the manner prescribed therefor, there shall be paid by the person failing to meet such requirements \$20 for each day during which such failure continues.

(E) No penalty for certain annual notices

This paragraph shall not apply with respect to any notice required under section 6033(i).

(2) Returns under section 6034 or 6043(b)

(A) Penalty on organization or trust

In the case of a failure to file a return required under section 6034 (relating to returns by certain trusts) or section 6043(b) (relating to terminations, etc., of exempt organizations), on the date and in the manner prescribed therefor (determined with regard to any extension of time for filing), there shall be paid by the exempt organization or trust failing so to file \$10 for each day during which such failure continues, but the total amount imposed under this subparagraph on any organization or trust for failure to file any 1 return shall not exceed \$5,000.

(B) Managers

The Secretary may make written demand on an organization or trust failing to file under subparagraph (A) specifying therein a reasonable future date by which such filing shall be made for purposes of this subparagraph. If such filing is not made on or before such date, there shall be paid by the person failing so to file \$10 for each day after the expiration of the time specified in the written demand during which such failure continues, but the total amount imposed under this subparagraph on all persons for failure to file any 1 return shall not exceed \$5,000.

(C) Split-interest trusts

In the case of a trust which is required to file a return under section 6034(a), subparagraphs (A) and (B) of this paragraph shall not apply and paragraph (1) shall apply in the same manner as if such return were required under section 6033, except that—

(i) the 5 percent limitation in the second sentence of paragraph (1)(A) shall not apply,

(ii) in the case of any trust with gross income in excess of \$250,000, in applying the first sentence of paragraph (1)(A), the amount of the penalty for each day during which a failure continues shall be \$100 in lieu of the amount otherwise specified, and in lieu of applying the second sentence of paragraph (1)(A), the maximum penalty under paragraph (1)(A) shall not exceed \$50,000, and

(iii) the third sentence of paragraph (1)(A) shall be disregarded.

In addition to any penalty imposed on the trust pursuant to this subparagraph, if the person required to file such return knowingly fails to file the return, such penalty shall also be imposed on such person who shall be personally liable for such penalty.

(3) Disclosure under section 6033(a)(2)

(A) Penalty on entities

In the case of a failure to file a disclosure required under section 6033(a)(2), there shall be paid by the tax-exempt entity (the entity manager in the case of a tax-exempt entity described in paragraph (4), (5), (6), or (7) of section 4965(c)) \$100 for each day during which such failure continues. The maximum penalty under this subparagraph on failures with respect to any 1 disclosure shall not exceed \$50,000.

(B) Written demand

(i) In general

The Secretary may make a written demand on any entity or manager subject to penalty under subparagraph (A) specifying therein a reasonable future date by which the disclosure shall be filed for purposes of this subparagraph.

(ii) Failure to comply with demand

If any entity or manager fails to comply with any demand under clause (i) on or before the date specified in such demand, there shall be paid by such entity or manager failing to so comply \$100 for each day after the expiration of the time specified in such demand during which such failure continues. The maximum penalty imposed under this subparagraph on all entities and managers for failures with respect to any 1 disclosure shall not exceed \$10,000.

(C) Definitions

Any term used in this section which is also used in section 4965 shall have the meaning given such term under section 4965.

(4) Notices under section 506

(A) Penalty on organization

In the case of a failure to submit a notice required under section 506(a) (relating to organizations required to notify Secretary of intent to operate as 501(c)(4)) on the date and in the manner prescribed therefor, there shall be paid by the organization failing to so submit \$20 for each day during which such

failure continues, but the total amount imposed under this subparagraph on any organization for failure to submit any one notice shall not exceed \$5,000.

(B) Managers

The Secretary may make written demand on an organization subject to penalty under subparagraph (A) specifying in such demand a reasonable future date by which the notice shall be submitted for purposes of this subparagraph. If such notice is not submitted on or before such date, there shall be paid by the person failing to so submit \$20 for each day after the expiration of the time specified in the written demand during which such failure continues, but the total amount imposed under this subparagraph on all persons for failure to submit any one notice shall not exceed \$5,000.

(5) Reasonable cause exception

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

(6) Other special rules

(A) Treatment as tax

Any penalty imposed under this subsection shall be paid on notice and demand of the Secretary and in the same manner as tax.

(B) Joint and several liability

If more than 1 person is liable under this subsection for any penalty with respect to any failure, all such persons shall be jointly and severally liable with respect to such failure.

(C) Person

For purposes of this subsection, the term “person” means any officer, director, trustee, employee, or other individual who is under a duty to perform the act in respect of which the violation occurs.

(7) Adjustment for inflation

(A) In general

In the case of any failure relating to a return required to be filed in a calendar year beginning after 2014, each of the dollar amounts under paragraphs (1), (2), and (3) shall be increased by such dollar amount multiplied by the cost-of-living adjustment determined under section 1(f)(3) determined by substituting “calendar year 2013” for “calendar year 2016” in subparagraph (A)(ii) thereof.

(B) Rounding

If any amount adjusted under subparagraph (A)—

(i) is not less than \$5,000 and is not a multiple of \$500, such amount shall be rounded to the next lowest multiple of \$500, and

(ii) is not described in clause (i) and is not a multiple of \$5, such amount shall be rounded to the next lowest multiple of \$5.

(d) Annual registration and other notification by pension plan

(1) Registration

In the case of any failure to file a registration statement required under section 6057(a)

(relating to annual registration of certain plans) which includes all participants required to be included in such statement, on the date prescribed therefor (determined without regard to any extension of time for filing), unless it is shown that such failure is due to reasonable cause, there shall be paid (on notice and demand by the Secretary and in the same manner as tax) by the person failing so to file, an amount equal to \$1 for each participant with respect to whom there is a failure to file, multiplied by the number of days during which such failure continues, but the total amount imposed under this paragraph on any person for any failure to file with respect to any plan year shall not exceed \$5,000.

(2) Notification of change of status

In the case of failure to file a notification required under section 6057(b) (relating to notification of change of status) on the date prescribed therefor (determined without regard to any extension of time for filing), unless it is shown that such failure is due to reasonable cause, there shall be paid (on notice and demand by the Secretary and in the same manner as tax) by the person failing so to file, \$1 for each day during which such failure continues, but the total amounts imposed under this paragraph on any person for failure to file any notification shall not exceed \$1,000.

(e) Information required in connection with certain plans of deferred compensation, etc.

In the case of failure to file a return or statement required under section 6058 (relating to information required in connection with certain plans of deferred compensation), 6047 (relating to information relating to certain trusts and annuity and bond purchase plans), or 6039D (relating to returns and records with respect to certain fringe benefit plans) on the date and in the manner prescribed therefor (determined with regard to any extension of time for filing), unless it is shown that such failure is due to reasonable cause, there shall be paid (on notice and demand by the Secretary and in the same manner as tax) by the person failing so to file, \$25 for each day during which such failure continues, but the total amount imposed under this subsection on any person for failure to file any return shall not exceed \$15,000. This subsection shall not apply to any return or statement which is an information return described in section 6724(d)(1)(C)(ii) or a payee statement described in section 6724(d)(2)(Y).

(f) Returns required under section 6039C

(1) In general

In the case of each failure to make a return required by section 6039C which contains the information required by such section on the date prescribed therefor (determined with regard to any extension of time for filing), unless it is shown that such failure is due to reasonable cause and not to willful neglect, the amount determined under paragraph (2) shall be paid (upon notice and demand by the Secretary and in the same manner as tax) by the person failing to make such return.

(2) Amount of penalty

For purposes of paragraph (1), the amount determined under this paragraph with respect

to any failure shall be \$25 for each day during which such failure continues.

(3) Limitation

The amount determined under paragraph (2) with respect to any person for failing to meet the requirements of section 6039C for any calendar year shall not exceed the lesser of—

(A) \$25,000, or

(B) 5 percent of the aggregate of the fair market value of the United States real property interests owned by such person at any time during such year.

For purposes of the preceding sentence, fair market value shall be determined as of the end of the calendar year (or, in the case of any property disposed of during the calendar year, as of the date of such disposition).

[(g) Repealed. Pub. L. 113-295, div. A, title II, § 221(a)(39)(B), Dec. 19, 2014, 128 Stat. 4043]

(h) Failure to give notice to recipients of certain pension, etc., distributions

In the case of each failure to provide notice as required by section 3405(e)(10)(B), at the time prescribed therefor, unless it is shown that such failure is due to reasonable cause and not to willful neglect, there shall be paid, on notice and demand of the Secretary and in the same manner as tax, by the person failing to provide such notice, an amount equal to \$10 for each such failure, but the total amount imposed on such person for all such failures during any calendar year shall not exceed \$5,000.

(i) Failure to give written explanation to recipients of certain qualifying rollover distributions

In the case of each failure to provide a written explanation as required by section 402(f), at the time prescribed therefor, unless it is shown that such failure is due to reasonable cause and not to willful neglect, there shall be paid, on notice and demand of the Secretary and in the same manner as tax, by the person failing to provide such written explanation, an amount equal to \$100 for each such failure, but the total amount imposed on such person for all such failures during any calendar year shall not exceed \$50,000.

(j) Failure to file certification with respect to certain residential rental projects

In the case of each failure to provide a certification as required by section 142(d)(7) at the time prescribed therefor, unless it is shown that such failure is due to reasonable cause and not to willful neglect, there shall be paid, on notice and demand of the Secretary and in the same manner as tax, by the person failing to provide such certification, an amount equal to \$100 for each such failure.

(k)¹ Failure to make reports required under section 1202

In the case of a failure to make a report required under section 1202(d)(1)(C) which contains the information required by such section on the date prescribed therefor (determined with regard to any extension of time for filing), there shall

¹ See 1993 Amendment note below.

be paid (on notice and demand by the Secretary and in the same manner as tax) by the person failing to make such report, an amount equal to \$50 for each report with respect to which there was such a failure. In the case of any failure due to negligence or intentional disregard, the preceding sentence shall be applied by substituting “\$100” for “\$50”. In the case of a report covering periods in 2 or more years, the penalty determined under preceding provisions of this subsection shall be multiplied by the number of such years. No penalty shall be imposed under this subsection on any failure which is shown to be due to reasonable cause and not willful neglect.

(l) Failure to file return with respect to certain corporate transactions

In the case of any failure to make a return required under section 6043(c) containing the information required by such section on the date prescribed therefor (determined with regard to any extension of time for filing), unless it is shown that such failure is due to reasonable cause, there shall be paid (on notice and demand by the Secretary and in the same manner as tax) by the person failing to file such return, an amount equal to \$500 for each day during which such failure continues, but the total amount imposed under this subsection with respect to any return shall not exceed \$100,000.

(m) Alcohol and tobacco taxes

For penalties for failure to file certain information returns with respect to alcohol and tobacco taxes, see, generally, subtitle E.

(n) Failure to make reports required under sections 3511, 6053(c)(8), and 7705

In the case of a failure to make a report required under section 3511, 6053(c)(8), or 7705 which contains the information required by such section on the date prescribed therefor (determined with regard to any extension of time for filing), there shall be paid (on notice and demand by the Secretary and in the same manner as tax) by the person failing to make such report, an amount equal to \$50 for each report with respect to which there was such a failure. In the case of any failure due to negligence or intentional disregard the preceding sentence shall be applied by substituting “\$100” for “\$50”.

(o) Failure to provide notices with respect to qualified small employer health reimbursement arrangements

In the case of each failure to provide a written notice as required by section 9831(d)(4), unless it is shown that such failure is due to reasonable cause and not willful neglect, there shall be paid, on notice and demand of the Secretary and in the same manner as tax, by the person failing to provide such written notice, an amount equal to \$50 per employee per incident of failure to provide such notice, but the total amount imposed on such person for all such failures during any calendar year shall not exceed \$2,500.

(p) Failure to provide notice under section 83(i)

In the case of each failure to provide a notice as required by section 83(i)(6), at the time prescribed therefor, unless it is shown that such failure is due to reasonable cause and not to

willful neglect, there shall be paid, on notice and demand of the Secretary and in the same manner as tax, by the person failing to provide such notice, an amount equal to \$100 for each such failure, but the total amount imposed on such person for all such failures during any calendar year shall not exceed \$50,000.

(Aug. 16, 1954, ch. 736, 68A Stat. 821; Pub. L. 85-866, title I, §85, Sept. 2, 1958, 72 Stat. 1664; Pub. L. 87-834, §19(d), Oct. 16, 1962, 76 Stat. 1057; Pub. L. 88-272, title II, §221(b)(2), Feb. 26, 1964, 78 Stat. 74; Pub. L. 89-97, title III, §313(e)(2)(B), (3), July 30, 1965, 79 Stat. 385; Pub. L. 89-212, §2(e), Sept. 29, 1965, 79 Stat. 859; Pub. L. 91-172, title I, §101(d)(4), Dec. 30, 1969, 83 Stat. 522; Pub. L. 93-406, title II, §1031(b)(1)(A), (B)(i), Sept. 2, 1974, 88 Stat. 945, 946; Pub. L. 94-455, title XII, §1207(e)(3)(B), (C), title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1708, 1834; Pub. L. 96-167, §7(b)(1), Dec. 29, 1979, 93 Stat. 1277; Pub. L. 96-223, title I, §101(d)(2)(A), Apr. 2, 1980, 94 Stat. 251; Pub. L. 96-499, title XI, §1123(b), Dec. 5, 1980, 94 Stat. 2689; Pub. L. 96-603, §1(d)(2), Dec. 28, 1980, 94 Stat. 3504; Pub. L. 97-34, title III, §311(f), title VII, §723(a)(1), (3), (4), Aug. 13, 1981, 95 Stat. 281, 343, 344; Pub. L. 97-248, title III, §§309(b)(2), 315(a), (b), Sept. 3, 1982, 96 Stat. 595, 605, 606; Pub. L. 97-448, title II, §201(i)(2), Jan. 12, 1983, 96 Stat. 2395; Pub. L. 98-67, title I, §105(b)(1), Aug. 5, 1983, 97 Stat. 380; Pub. L. 98-369, div. A, title I, §§145(b)(1), (2), 146(b)(1), (2), 148(b)(1), (2), 149(b)(1), 155(b)(2)(A), title IV, §491(d)(50), title V, §531(b)(4)(B), title VII, §714(j)(3), July 18, 1984, 98 Stat. 685, 686, 688, 689, 693, 852, 882, 963; Pub. L. 98-397, title II, §207(b), Aug. 23, 1984, 98 Stat. 1450; Pub. L. 98-611, §1(d)(2), Oct. 31, 1984, 98 Stat. 3177; Pub. L. 98-612, §1(b)(2), Oct. 31, 1984, 98 Stat. 3181; Pub. L. 99-514, title XI, §1151(b), title XIII, §1301(g), title XV, §1501(d)(1)(A), title XVII, §1702(b), title XVIII, §§1810(f)(9), 1811(c)(2), Oct. 22, 1986, 100 Stat. 2502, 2656, 2740, 2774, 2828, 2833; Pub. L. 100-203, title X, §§10502(d)(11), 10704(a), Dec. 22, 1987, 101 Stat. 1330-444, 1330-461; Pub. L. 100-647, title I, §§1011B(a)(10), 1017(b), 1018(u)(36), title III, §3021(a)(10), Nov. 10, 1988, 102 Stat. 3484, 3575, 3592, 3630; Pub. L. 101-140, title II, §203(a)(1), Nov. 8, 1989, 103 Stat. 830; Pub. L. 101-239, title VII, §§7208(b)(2), 7841(d)(5), Dec. 19, 1989, 103 Stat. 2338, 2428; Pub. L. 102-318, title V, §522(b)(2)(F), July 3, 1992, 106 Stat. 314; Pub. L. 103-66, title XIII, §13113(c), Aug. 10, 1993, 107 Stat. 429; Pub. L. 104-168, title XIII, §§1314(a), (b), July 30, 1996, 110 Stat. 1480; Pub. L. 104-188, title I, §§1455(c), (d)(2), 1704(s), Aug. 20, 1996, 110 Stat. 1818, 1887; Pub. L. 105-34, title XII, §1281(a), (b), title XVI, §1602(d)(2)(B), Aug. 5, 1997, 111 Stat. 1037, 1094; Pub. L. 105-277, div. J, title I, §1004(b)(2)(B), (C), Oct. 21, 1998, 112 Stat. 2681-890; Pub. L. 106-230, §1(c), 2(c), 3(c), July 1, 2000, 114 Stat. 479, 482, 483; Pub. L. 109-222, title V, §516(c), May 17, 2006, 120 Stat. 371; Pub. L. 109-280, title XII, §1201(b)(2), 1223(d), Aug. 17, 2006, 120 Stat. 1065, 1091; Pub. L. 113-295, div. A, title II, §221(a)(39)(B), div. B, title II, §§206(c)(4), 208(b), Dec. 19, 2014, 128 Stat. 4043, 4071, 4072; Pub. L. 114-113, div. Q, title IV, §405(c), Dec. 18, 2015, 129 Stat. 3119; Pub. L. 114-255, div. C, title XVIII, §18001(a)(5), Dec. 13, 2016, 130 Stat. 1342; Pub. L. 115-97, title I, §§11002(d)(1)(LL), 13603(e), Dec. 22, 2017, 131 Stat. 2060, 2164.)

INFLATION ADJUSTED ITEMS FOR CERTAIN YEARS

For inflation adjustment of certain items in this section, see Revenue Procedures listed in a table under section 1 of this title.

CODIFICATION

Sections 1201(b)(2) and 1223(d) of Pub. L. 109-280, which directed the amendment of section 6652 without specifying the act to be amended, were executed to this section, which is section 6652 of the Internal Revenue Code of 1986, to reflect the probable intent of Congress. See 2006 Amendment notes below.

Pub. L. 101-140, §203(a)(1), amended this section to read as if the amendments made by section 1151(b) of Pub. L. 99-514 (enacting subsec. (l)) had not been enacted. Subsequent to enactment by Pub. L. 99-514, subsec. (l) was amended by Pub. L. 100-203, Pub. L. 100-647, and Pub. L. 101-239. See 1989, 1988, and 1987 Amendment notes below.

AMENDMENTS

2017—Subsec. (c)(7)(A). Pub. L. 115-97, §11002(d)(1)(LL), substituted “for ‘calendar year 2016’ in subparagraph (A)(ii)” for “for ‘calendar year 1992’ in subparagraph (B)”.

Subsec. (p). Pub. L. 115-97, §13603(e), added subsec. (p). 2016—Subsec. (o). Pub. L. 114-255 added subsec. (o).

2015—Subsec. (c)(4) to (7). Pub. L. 114-113 added par. (4) and redesignated former pars. (4) to (6) as (5) to (7), respectively.

2014—Subsec. (c)(1)(A). Pub. L. 113-295, §208(b)(2)(A), substituted “in applying the first sentence of this subparagraph, the amount of the penalty for each day during which a failure continues shall be \$100 in lieu of the amount otherwise specified, and” for “the first sentence of this subparagraph shall be applied by substituting ‘\$100’ for ‘\$20’ and”.

Subsec. (c)(2)(C)(ii). Pub. L. 113-295, §208(b)(2)(B), substituted “in applying the first sentence of paragraph (1)(A), the amount of the penalty for each day during which a failure continues shall be \$100 in lieu of the amount otherwise specified, and in lieu of applying the second sentence of paragraph (1)(A), the maximum penalty under paragraph (1)(A) shall not exceed \$50,000, and” for “the first sentence of paragraph (1)(A) shall be applied by substituting ‘\$100’ for ‘\$20’, and the second sentence thereof shall be applied by substituting ‘\$50,000’ for ‘\$10,000’, and”.

Subsec. (c)(6). Pub. L. 113-295, §208(b)(1), added par. (6).

Subsec. (g). Pub. L. 113-295, §221(a)(39)(B), struck out subsec. (g). Text read as follows: “In the case of failure to make a report required by section 219(f)(4) which contains the information required by such section on the date prescribed therefor (determined with regard to any extension of time for filing), there shall be paid (on notice and demand by the Secretary and in the same manner as tax) by the person failing so to file, an amount equal to \$25 for each participant with respect to whom there was a failure to file such information, multiplied by the number of years during which such failure continues, but the total amount imposed under this subsection on any person for failure to file shall not exceed \$10,000. No penalty shall be imposed under this subsection on any failure which is shown to be due to reasonable cause and not willful neglect.”

Subsec. (n). Pub. L. 113-295, §206(c)(4), added subsec. (n).

2006—Subsec. (c)(1). Pub. L. 109-222, §516(c)(2), substituted “6033(a)(1)” for “6033” wherever appearing in heading and text.

Subsec. (c)(1)(E). Pub. L. 109-280, §1223(d), added subpar. (E). See Codification note above.

Subsec. (c)(2)(C). Pub. L. 109-280, §1201(b)(2), added subpar. (C). See Codification note above.

Subsec. (c)(3) to (5). Pub. L. 109-222, §516(c)(1), added par. (3) and redesignated former pars. (3) and (4) as (4) and (5), respectively.

2000—Subsec. (c)(1). Pub. L. 106-230, §3(c)(4), inserted “or 6012(a)(6)” after “section 6033” in heading.

Subsec. (c)(1)(A). Pub. L. 106-230, §3(c)(3), inserted “or section 6012(a)(6)” after “section 6033” in last sentence.

Subsec. (c)(1)(A)(i). Pub. L. 106-230, §3(c)(1), inserted “or section 6012(a)(6) (relating to returns by political organizations)” after “organizations”.

Subsec. (c)(1)(A)(ii). Pub. L. 106-230, §3(c)(2), inserted “or section 6012(a)(6)” after “section 6033”.

Subsec. (c)(1)(C). Pub. L. 106-230, §2(c), in heading inserted “and reports” after “returns” and in text inserted “or report required under section 527(j)” after “filing” and “or report” after “1 return”.

Subsec. (c)(1)(D). Pub. L. 106-230, §1(c), in heading inserted “and notice of status” after “exemption” and in text inserted “or notice materials (as defined in such section)” after “section”.

1998—Subsec. (c)(1)(C). Pub. L. 105-277, §1004(b)(2)(B), substituted “section 6104(d) with respect to any annual return” for “subsection (d) or (e)(1) of section 6104 (relating to public inspection of annual returns)”.

Subsec. (c)(1)(D). Pub. L. 105-277, §1004(b)(2)(C), substituted “section 6104(d) with respect to any exempt status application materials (as defined in such section)” for “section 6104(e)(2) (relating to public inspection of applications for exemption)”.

1997—Subsec. (e). Pub. L. 105-34, §1602(d)(2)(B), substituted “section 6724(d)(2)(Y)” for “section 6724(d)(2)(X)”.

Subsec. (g). Pub. L. 105-34, §1281(a), inserted at end “No penalty shall be imposed under this subsection on any failure which is shown to be due to reasonable cause and not willful neglect.”

Subsec. (k). Pub. L. 105-34, §1281(b), inserted at end “No penalty shall be imposed under this subsection on any failure which is shown to be due to reasonable cause and not willful neglect.”

1996—Subsec. (c)(1)(A). Pub. L. 104-168 in concluding provisions, substituted “\$20” for “\$10” and “\$10,000” for “\$5,000” and inserted at end “In the case of an organization having gross receipts exceeding \$1,000,000 for any year, with respect to the return required under section 6033 for such year, the first sentence of this subparagraph shall be applied by substituting ‘\$100’ for ‘\$20’ and, in lieu of applying the second sentence of this subparagraph, the maximum penalty under this subparagraph shall not exceed \$50,000.”

Subsec. (c)(1)(C). Pub. L. 104-188, §1704(s)(1), substituted “\$20” for “\$10” and “\$10,000” for “\$5,000”.

Subsec. (c)(1)(D). Pub. L. 104-188, §1704(s)(2), substituted “\$20” for “\$10”.

Subsec. (e). Pub. L. 104-188, §1455(d)(2), inserted at end “This subsection shall not apply to any return or statement which is an information return described in section 6724(d)(1)(C)(ii) or a payee statement described in section 6724(d)(2)(X).”

Subsec. (i). Pub. L. 104-188, §1455(c), substituted “\$100” and “\$50,000” for “the \$10” and “\$5,000”, respectively.

1993—Subsec. (k). Pub. L. 103-66, which directed amendment of section by adding subsec. (k) before the last subsection, was executed by adding subsec. (k) after subsec. (j) to reflect the probable intent of Congress.

1992—Subsec. (h). Pub. L. 102-318 substituted “3405(e)(10)(B)” for “3405(d)(10)(B)”.

1989—Subsec. (k). Pub. L. 101-239, §7841(d)(5)(B), redesignated the subsec. (k), relating to alcohol and tobacco taxes, as (l).

Pub. L. 101-239, §7841(d)(5)(A), redesignated the subsection relating to information with respect to includible employee benefits as (k), see Codification note above.

Pub. L. 101-140 amended this section to read as if amendments by Pub. L. 99-514, §1151(b), had not been enacted, see Codification note above and 1986 Amendment note below.

Subsec. (l). Pub. L. 101-239, §7208(b)(2), added subsec. (l) and redesignated former subsec. (l) as (m).

Pub. L. 101-239, §7841(d)(5)(B), redesignated subsec. (k), relating to alcohol and tobacco taxes, as (l).

Subsec. (m). Pub. L. 101-239, § 7208(b)(2), redesignated subsec. (l) as (m).

1988—Subsec. (j). Pub. L. 100-647, § 1017(b), amended subsec. (j) as it existed prior to its repeal by Pub. L. 100-203, § 10502(d)(11), by inserting “(and the corresponding provision of section 4041(d)(1))” after “section 4041(a)(1)”, see 1987 Amendment note below.

Subsec. (k)(2)(B). Pub. L. 100-647, § 3021(a)(10), amended subpar. (B) generally. Prior to amendment, subpar. (B) read as follows: “the employer-provided benefit (with the meaning of section 89 without regard to subsection (g)(3) thereof) with respect to the employee to whom such failure relates.” See Codification note above.

Pub. L. 100-647, § 1011B(a)(10), substituted “subsection (g)(3)(C)(i)” for “subsection (g)(3)”. See Codification note above.

Subsec. (k)(4). Pub. L. 100-647, § 1018(u)(36), substituted “or part II of subchapter B of this chapter” for “or section 6678”. See Codification note above.

1987—Subsec. (c). Pub. L. 100-203, § 10704(a), amended subsec. (c) generally, revising and restating as pars. (1) to (4) provisions of former pars. (1) to (3).

Subsec. (j). Pub. L. 100-203, § 10502(d)(11), struck out subsec. (j), as added by section 1702(b) of Pub. L. 99-514, which related to failure to give written notice to certain sellers of diesel fuel.

Subsecs. (k), (l). Pub. L. 100-203, § 10502(d)(11), redesignated subsec. (l), relating to information with respect to includible employee benefits, as (k), and directed the redesignation of a nonexistent subsec. (m) as (l). See Codification note above.

1986—Subsec. (a). Pub. L. 99-514, § 1501(d)(1)(A), redesignated subsec. (b) as (a), substituted “Returns with respect to certain payments aggregating less than \$10” for “Other returns” in heading, and struck out former subsec. (a) which provided penalties for failure to file returns relating to information at source, payments of dividends, etc. and certain transfers of stock.

Pub. L. 99-514, § 1811(c)(2), inserted “(other than by subsection (d) of such section)” in par. (3)(A)(ii).

Subsecs. (b) to (f). Pub. L. 99-514, § 1501(d)(1)(A)(i), redesignated subsecs. (c) to (f) as (b) to (e), respectively. Former subsec. (b) redesignated (a).

Subsec. (g). Pub. L. 99-514, § 1501(d)(1)(A)(i), redesignated subsec. (h) as (g). Former subsec. (g) redesignated (f).

Pub. L. 99-514, § 1810(f)(9)(C), struck out “etc.,” after “Returns” in heading.

Subsec. (g)(1). Pub. L. 99-514, § 1810(f)(9)(A), in amending par. (1) generally, struck out “(A)” after “In the case of each failure”, and struck out “(B) to furnish a statement required by section 6039C(b)(3),” before “on the date required”.

Subsec. (g)(3). Pub. L. 99-514, § 1810(f)(9)(B), in amending par. (3) generally, designated former subpar. (B) of par. (3) as the entire paragraph, struck out former subpar. (A) setting a limitation of \$25,000 with respect to each subsection for failure to meet the requirements of subsection (a) or (b) of section 6039C, struck out former subpar. (B) heading “For failure to meet requirements of section 6039C(c)” and in text substituted “requirements of section 6039C” for “requirements of subsection (c) of section 6039C” and inserted “(A)” before “\$25,000” and “(B)” before “5 percent”.

Subsecs. (h), (i). Pub. L. 99-514, § 1501(d)(1)(A)(i), redesignated subsecs. (i) and (j) as (h) and (i), respectively. Former subsec. (h) redesignated (g).

Subsec. (j). Pub. L. 99-514, § 1702(b), added subsec. (j) relating to failure to give written notice to certain sellers of diesel fuel, and redesignated former subsec. (j), relating to alcohol and tobacco taxes, as (k).

Pub. L. 99-514, § 1301(g), added subsec. (j) relating to failure to file certification with respect to certain residential projects.

Pub. L. 99-514, § 1501(d)(1)(A)(i), redesignated subsec. (k), relating to alcohol and tobacco taxes, as (j). Former subsec. (j), relating to failure to give written explanation to recipients of certain qualifying rollover distributions, redesignated (i). Such subsec. (j), relating

to alcohol and tobacco taxes, was subsequently redesignated as subsec. (k) by section 1301(g) of Pub. L. 99-514, and also by section 1702(b) of Pub. L. 99-514, both of which added a new subsec. (j), see above.

Subsec. (k). Pub. L. 99-514, § 1501(d)(1)(A)(i), redesignated subsec. (k), relating to alcohol and tobacco taxes, as (j). Subsequently, such subsec. (j) was redesignated as subsec. (k) by section 1301(g) of Pub. L. 99-514, and also by section 1702(b) of Pub. L. 99-514.

Subsecs. (l), (m). Pub. L. 99-514, § 1151(b), directed the redesignation of a nonexistent subsec. (l) as (m), and added a new subsec. (l) relating to information with respect to includible employee benefits.

1984—Subsec. (a)(1)(B)(v). Pub. L. 98-369, § 145(b)(1), added cl. (v).

Subsec. (a)(1)(B)(vi). Pub. L. 98-369, § 146(b)(1), added cl. (vi).

Subsec. (a)(1)(B)(vii). Pub. L. 98-369, § 148(b)(1), added cl. (vii).

Subsec. (a)(1)(B)(viii). Pub. L. 98-369, § 149(b)(1), added cl. (viii).

Subsec. (a)(1)(B)(ix). Pub. L. 98-369, § 155(b)(2)(A), added cl. (ix).

Subsec. (a)(3)(A)(iii). Pub. L. 98-369, § 148(b)(2), substituted “, 6050I, or 6050J” for “or 6050I”.

Pub. L. 98-369, § 146(b)(2), substituted “, 6050H or 6050I” for “or section 6050H”.

Pub. L. 98-369, § 145(b)(2), inserted “or section 6050H” after “section 6041A(b)”.

Subsec. (f). Pub. L. 98-611, § 1(d)(2), and Pub. L. 98-612, § 1(b)(2), made identical amendments, substituting “6039D (relating to returns and records with respect to certain fringe benefit plans)” for “125(h) (relating to information with respect to cafeteria plans)”.

Pub. L. 98-369, § 531(b)(4)(B)(i), which directed the amendment of subsec. (f) by striking out “or 6047 (relating to information relating to certain trusts and annuity and bond purchase plans)” and inserting in lieu thereof “, 6047 (relating to information relating to certain trusts and annuity and bond purchase plans), or 125(h) (relating to information with respect to cafeteria plans)”, was executed by substituting the quoted phrase for “or 6047 (relating to information relating to certain trusts and annuity plans)”, as the probable intent of Congress.

Pub. L. 98-369, § 531(b)(4)(B)(ii), inserted “; etc.” in heading.

Pub. L. 98-369, § 491(d)(50), struck out “and bond purchase” after “trusts and annuity”.

Subsec. (i). Pub. L. 98-369, § 714(j)(3), added subsec. (i). Former subsec. (i), relating to alcohol and tobacco taxes, redesignated (j).

Subsec. (j). Pub. L. 98-397, § 207(b), added subsec. (j). Former subsec. (j), relating to alcohol and tobacco taxes, redesignated (k).

Pub. L. 98-369, § 714(j)(3), redesignated former subsec. (i), relating to alcohol and tobacco taxes, as (j).

Subsec. (k). Pub. L. 98-397, § 207(b), redesignated subsec. (j), relating to alcohol and tobacco taxes, as (k).

1983—Subsec. (a)(1)(A). Pub. L. 98-67, § 105(b)(1)(B), struck out cls. (ii), (iii), and (iv), redesignated cls. (v) and (vi) as (ii) and (iii), respectively, and in cl. (iii), as so redesignated, struck out “6042(e), 6044(f), 6049(e), or” before “6051(d)”.

Subsec. (a)(2), (3). Pub. L. 98-67, § 105(b)(1)(A), (C), added par. (2), redesignated former par. (2) as (3), and in par. (3), as so redesignated, inserted references to paragraph (2) in provisions preceding subpar. (A) and in provisions of subpar. (A) preceding cl. (i).

Subsec. (a). Pub. L. 97-448, which directed that “or” be struck out at end of subpar. (F) of par. (1), “or” be inserted at end of par. (2), a new par. (3) be added, and that in provision following par. (3), “paragraph (2) or (3)” be substituted for “paragraph (2)”, was executed by striking out “or” at end of subpar. (A)(vi) of par. (1), inserting “or” at end of subpar. (B)(iv) of par. (1), redesignating par. (3) as subpar. (C) and adding such subpar. (C), to par. (1), and in provision following subpar. (C) substituting “subparagraph (B) or (C)” for “subparagraph (B)”, to reflect the probable intent of Congress

and the intervening amendment of subsec. (a) by section 315(a) of Pub. L. 97-248 which redesignated former par. (1) as subpar. (A), former subpars. (A) to (F) as cls. (i) to (vi), and former par. (2) as subpar. (B), and in provision following subpar. (B) as so redesignated, substituted “subparagraph (B)” for “paragraph (2)”.

1982—Subsec. (a). Pub. L. 97-248, §315(a), designated existing provisions as par. (1) with a heading “In general”, redesignated former par. (1) as subpar. (A), in subpar. (A) as so redesignated struck out “aggregate” before “amount”, redesignated former subpars. (A) through (F) as cls. (i) through (vi), respectively, in cls. (ii) and (iii) as so redesignated struck out “aggregating \$10 or more” after “dividends”, in cl. (iv) as so redesignated substituted “(a)” for “(a)(1)” and struck out “aggregating \$10 or more” after “interest”, in cl. (vi) as so redesignated inserted “6042(e), 6044(f), 6049(e), or” before “6051(d)”, redesignated former par. (2) as subpar. (B), in subpar. (B) as so redesignated designated from “section 6052(a)” through the end of the parenthesis as cl. (iii) and struck out “with respect to group-term life insurance on the life of an employee” thereafter, added cls. (i), (ii), and (iv), in text after cl. (iv) substituted “subparagraph (A)” for “paragraph (1)”, “subparagraph (B)” for “paragraph (2)”, “\$50 for each such failure” for “\$10 for each such failure”, and “shall not exceed \$50,000” for “shall not exceed \$25,000”, and added par. (2).

Subsec. (b). Pub. L. 97-248, §309(b)(2), struck out pars. (3) and (4) which referred to section 6049(a)(2) and section 6049(a)(3), respectively, as sources of authority for the requirement of filing a statement of payment to another person.

Subsec. (f). Pub. L. 97-248, §315(b), substituted “\$25” and “\$15,000” for “\$10” and “\$5,000”, respectively.

1981—Subsec. (a). Pub. L. 97-34, §723(a)(4), inserted in heading “information at source,” before “payments of dividends”.

Subsec. (a)(1). Pub. L. 97-34, §723(a)(1), added subpars. (A), (E), and (F), and redesignated former subpars. (A) to (C) as (B) to (D), respectively.

Subsec. (b). Pub. L. 97-34, §723(a)(3), substituted provisions relating to failure to file required statement of payment to another person under authority of section 6042(a)(2), 6044(a)(2), or 6049(a)(2) or (3), and imposition of penalties with a maximum of \$1,000 for all failures during the calendar year, for provisions relating to failure to file required statement of payment to another person under authority of section 6041, 6042(a)(2), 6044(a)(2), 6049(a)(2) or (3), 6050A(a) or (b), 6050C, 6051(d), or 6053(b), and imposition of penalties with a maximum of \$1,000 for all failures during the calendar year.

Subsecs. (h), (i). Pub. L. 97-34, §311(f), added subsec. (h) and redesignated former subsec. (h) as (i).

1980—Subsec. (b). Pub. L. 96-223 inserted reference to statement required by section 6050C (relating to information regarding windfall profit tax on crude oil).

Subsec. (d)(3). Pub. L. 96-603 substituted in heading “returns” for “reports” and in text “failure to comply” for “failure to file a report required under section 6056 (relating to annual reports by private foundations) or to comply”, “failing to meet such requirements” for “failing so to file or meet the publicity requirement”, and “failure with respect” for “failure to file or comply with the requirements of section 6104(d) with regard”.

Subsecs. (g), (h). Pub. L. 96-499 added subsec. (g) and redesignated former subsec. (g) as (h).

1979—Subsec. (a). Pub. L. 96-167 inserted “or” after “\$10 or more,” in par. (1), struck out par. (2) relating to failure to make a return required by section 6039(a) with respect to a transfer of stock or a transfer of legal title to stock, redesignated par. (3) as (2), and in closing provision substituted “return referred to in paragraph (2)” for “return referred to in paragraph (2) or (3)”.

1976—Subsec. (a). Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

Subsec. (b). Pub. L. 94-455, §§1207(e)(3)(B), (C), 1906(b)(13)(A), inserted “in the case of each failure to make a return required by section 6050A(a) (relating to reporting requirements of certain fishing boat operators),” after “income tax withheld,” and “or section

6050A(b) (relating to statements furnished by certain fishing boat operators),” after “respect to tips,” and struck out “or his delegate” after “Secretary”.

Subsecs. (d) to (f). Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary” wherever appearing.

1974—Pub. L. 93-406, §1031(b)(1)(B)(i), inserted “, registration statements, etc.” in section catchline.

Subsecs. (e) to (g). Pub. L. 93-406, §1031(b)(1)(A), added subsecs. (e) and (f) and redesignated former subsec. (e) as (g).

1969—Subsecs. (d), (e). Pub. L. 91-172 added subsec. (d) and redesignated former subsec. (d) as (e).

1965—Subsec. (b). Pub. L. 89-97, §313(e)(2)(B), inserted “and in the case of each failure to furnish a statement required by section 6053(b) (relating to statements furnished by employers with respect to tips),” after “income tax withheld.”

Subsec. (c). Pub. L. 89-212 inserted “or which are compensation (as defined in section 3231(e))” and “or section 3201 (as the case may be)”.

Pub. L. 89-97, §313(e)(3), added subsec. (c). Former subsec. (c) redesignated (d).

Subsec. (d). Pub. L. 89-97, §313(e)(3), redesignated former subsec. (c) as (d).

1964—Subsec. (a). Pub. L. 88-272 provided a penalty for failure to make a return required by section 6039(a) with respect to a transfer of stock or a transfer of legal title to stock, and by section 6052(a) with respect to group-term life insurance on the life of an employee.

1962—Subsec. (a). Pub. L. 87-834 added subsec. (a). Former subsec. (a) redesignated (b).

Subsec. (b). Pub. L. 87-834 redesignated former subsec. (a) as (b), and substituted “section 6042(a)(2) (relating to payments of dividends aggregating less than \$10), section 6044(a)(2) (relating to payments of patronage dividends aggregating less than \$10), section 6049(a)(2) (relating to payments of interest aggregating less than \$10), section 6049(a)(3) (relating to other payments of interest by corporations), or section 6051(d) (relating to information returns with respect to income tax withheld)” for “section 6042(1) (relating to payments of corporate dividends), section 6044 (relating to patronage dividends), or section 6051(d) (relating to information returns with respect to income tax withheld)”. Former subsec. (b) redesignated (c).

Subsec. (c). Pub. L. 87-834 redesignated former subsec. (b) as (c).

1958—Subsec. (a). Pub. L. 85-866 substituted “section 6042(1)” for “section 6042” and “(upon notice and demand by the Secretary or his delegate and in the same manner as tax), by the person failing to so file the statement, \$1 for each such statement not so filed” for “by the person failing to file the statement, upon notice and demand by the Secretary or his delegate and in the same manner as tax, \$1 for each such statement not filed”, deleted “section 6045 (relating to returns of brokers)” after “patronage dividends” and inserted “on the date prescribed therefor (determined with regard to any extension of time for filing)” after “income tax withheld.”.

EFFECTIVE DATE OF 2017 AMENDMENT

Amendment by section 11002(d)(1)(LL) of Pub. L. 115-97 applicable to taxable years beginning after Dec. 31, 2017, see section 11002(e) of Pub. L. 115-97, set out as a note under section 1 of this title.

Amendment by section 13603(e) of Pub. L. 115-97 applicable to failures to provide notice after Dec. 31, 2017, see section 13603(f)(2) of Pub. L. 115-97, set out as a note under section 83 of this title.

EFFECTIVE DATE OF 2016 AMENDMENT

Amendment by Pub. L. 114-255 applicable to notices with respect to years beginning after Dec. 31, 2016, see section 18001(a)(7)(D) of Pub. L. 114-255, set out in a note under section 36B of this title.

EFFECTIVE DATE OF 2015 AMENDMENT

Amendment by Pub. L. 114-113 applicable to organizations which are described in section 501(c)(4) of this

title and organized after Dec. 18, 2015, and to certain then-existing organizations, see section 405(f) of Pub. L. 114-113, set out as an Effective Date note under section 506 of this title.

EFFECTIVE DATE OF 2014 AMENDMENT

Amendment by section 221(a)(39)(B) of Pub. L. 113-295 effective Dec. 19, 2014, subject to a savings provision, see section 221(b) of div. A of Pub. L. 113-295, set out as a note under section 1 of this title.

Amendment by section 206(c)(4) of Pub. L. 113-295 applicable with respect to wages for services performed on or after January 1 of the first calendar year beginning more than 12 months after Dec. 19, 2014, see section 206(g)(1) of div. B of Pub. L. 113-295, set out as a note under section 3302 of this title.

Amendment by section 208(b) of div. B of Pub. L. 113-295 applicable to returns required to be filed after Dec. 31, 2014, see section 208(h) of div. B of Pub. L. 113-295, set out as a note under section 6651 of this title.

EFFECTIVE DATE OF 2006 AMENDMENT

Amendment by section 1201(b)(2) of Pub. L. 109-280 applicable to returns for taxable years beginning after Dec. 31, 2006, see section 1201(c)(2) of Pub. L. 109-280, set out as a note under section 6034 of this title.

Amendment by section 1223(d) of Pub. L. 109-280 applicable to notices and returns with respect to annual periods beginning after 2006, see section 1223(f) of Pub. L. 109-280, set out as a note under section 6033 of this title.

Amendment by Pub. L. 109-222 applicable to disclosures the due date for which are after May 17, 2006, see section 516(d)(2) of Pub. L. 109-222, set out as an Effective Date note under section 4965 of this title.

EFFECTIVE DATE OF 2000 AMENDMENT

Amendment by section 1(c) of Pub. L. 106-230 effective July 1, 2000, see section 1(d) of Pub. L. 106-230, set out as a note under section 527 of this title.

Amendment by section 3(c) of Pub. L. 106-230 applicable to returns for taxable years beginning after June 30, 2000, see section 3(d) of Pub. L. 106-230, set out as a note under section 6012 of this title.

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 1997 AMENDMENT

Pub. L. 105-34, title XII, §1281(e), Aug. 5, 1997, 111 Stat. 1037, provided that: "The amendments made by this section [amending this section and sections 6683 and 7519 of this title] shall apply to taxable years beginning after the date of the enactment of this Act [Aug. 5, 1997]."

Amendment by section 1602(d)(2)(B) of Pub. L. 105-34 effective as if included in the provisions of the Health Insurance Portability and Accountability Act of 1996, Pub. L. 104-191, to which such amendment relates, see section 1602(i) of Pub. L. 105-34, set out as a note under section 26 of this title.

EFFECTIVE DATE OF 1996 AMENDMENTS

Amendment by section 1455(c), (d)(2) of Pub. L. 104-188 applicable to returns, reports, and other statements the due date for which (determined without regard to extensions) is after Dec. 31, 1996, see section 1455(e) of Pub. L. 104-188, set out as a note under section 408 of this title.

Pub. L. 104-168, title XIII, §1314(c), July 30, 1996, 110 Stat. 1481, provided that: "The amendments made by this section [amending this section] shall apply to returns for taxable years ending on or after the date of the enactment of this Act [July 30, 1996]."

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by Pub. L. 103-66 applicable to stock issued after Aug. 10, 1993, see section 13113(e) of Pub. L. 103-66, set out as a note under section 53 of this title.

EFFECTIVE DATE OF 1992 AMENDMENT

Amendment by Pub. L. 102-318 applicable, except as otherwise provided, to distributions after Dec. 31, 1992, see section 522(d) of Pub. L. 102-318, set out as a note under section 401 of this title.

EFFECTIVE DATE OF 1989 AMENDMENTS

Amendment by section 7208(b)(2) of Pub. L. 101-239 applicable to transactions after Mar. 31, 1990, see section 7208(b)(4) of Pub. L. 101-239, set out as a note under section 6043 of this title.

Amendment by Pub. L. 101-140 effective as if included in section 1151 of Pub. L. 99-514, see section 203(c) of Pub. L. 101-140, set out as a note under section 79 of this title.

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by sections 1011B(a)(10), 1017(b), 1018(u)(36) 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 3021(a)(10) of Pub. L. 100-647 effective as if included in the amendments by section 1151 of Pub. L. 99-514, see section 3021(d)(1) of Pub. L. 100-647, set out as a note under section 129 of this title.

EFFECTIVE DATE OF 1987 AMENDMENT

Amendment by section 10502(d)(11) of Pub. L. 100-203 applicable to sales after Mar. 31, 1988, see section 10502(e) of Pub. L. 100-203, set out as a note under section 40 of this title.

Pub. L. 100-203, title X, §10704(d), Dec. 22, 1987, 101 Stat. 1330-463, provided that: "The amendments made by this section [amending this section and sections 6685 and 7207 of this title] shall apply—

"(1) to returns for years beginning after December 31, 1986, and

"(2) on and after the date of the enactment of this Act [Dec. 22, 1987] in the case of applications submitted to the Internal Revenue Service—

"(A) after July 15, 1987, or

"(B) on or before July 15, 1987, if the organization has a copy of the application on July 15, 1987."

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by section 1151(b) of Pub. L. 99-514 applicable to years beginning after Dec. 31, 1988, with certain qualifications and exceptions, see section 1151(k) of Pub. L. 99-514, as amended, set out as a note under section 79 of this title.

Amendment by section 1301(g) of Pub. L. 99-514 applicable to bonds issued after Aug. 15, 1986, except as otherwise provided, see sections 1311 to 1318 of Pub. L. 99-514, set out as an Effective Date; Transitional Rules note under section 141 of this title.

Amendment by section 1501(d)(1)(A) of Pub. L. 99-514 applicable to returns the due date for which (determined without regard to extensions) is after Dec. 31, 1986, see section 1501(e) of Pub. L. 99-514, set out as an Effective Date note under section 6721 of this title.

Amendment by section 1702(b) of Pub. L. 99-514 applicable to sales after first calendar quarter beginning more than 60 days after Oct. 22, 1986, see section 1702(c) of Pub. L. 99-514, set out as a note under section 4041 of this title.

Amendment by sections 1810(f)(9) and 1811(c)(2) of 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 AMENDMENTS

Amendment by Pub. L. 98-612 effective Jan. 1, 1985, see section 1(d)(2) of Pub. L. 98-612, Oct. 31, 1984, 98 Stat. 3181.

Amendment by Pub. L. 98-611 effective Jan. 1, 1985, see section 1(g)(2) of Pub. L. 98-611, set out as a note under section 127 of this title.

Amendment by Pub. L. 98-397 applicable to distributions after Dec. 31, 1984, see section 302(c) of Pub. L. 98-397, set out as a note under section 1001 of Title 29, Labor.

Amendment by section 145(b)(1), (2) of Pub. L. 98-369 applicable to amounts received after Dec. 31, 1984, see section 145(d) of Pub. L. 98-369, set out as an Effective Date note under section 6050H of this title.

Amendment by section 146(b)(1), (2) of Pub. L. 98-369 applicable to amounts received after Dec. 31, 1984, see section 146(d) of Pub. L. 98-369, set out as an Effective Date note under section 6050I of this title.

Amendment by section 148(b)(1), (2) of Pub. L. 98-369 applicable with respect to acquisitions of property and abandonments of property after Dec. 31, 1984, see section 148(d) of Pub. L. 98-369, set out as an Effective Date note under section 6050J of this title.

Amendment by section 149(b)(1) of Pub. L. 98-369 applicable with respect to exchanges after Dec. 31, 1984, see section 149(d) of Pub. L. 98-369, set out as an Effective Date note under section 6050K of this title.

Amendment by section 155(b)(2)(A) of Pub. L. 98-369 applicable to contributions made after Dec. 31, 1984, in taxable years ending after such date, see section 155(d)(1) of Pub. L. 98-369, set out as an Effective Date note under section 6050L of this title.

Amendment by section 491(d)(50) of Pub. L. 98-369 applicable to obligations issued after Dec. 31, 1983, see section 491(f)(1) of Pub. L. 98-369, set out as a note under section 62 of this title.

Amendment by section 531(b)(4)(B) of Pub. L. 98-369 effective Jan. 1, 1985, see section 531(h) of Pub. L. 98-369, set out as an Effective Date note under section 132 of this title.

Amendment by section 714(j)(3) 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.

EFFECTIVE DATE OF 1983 AMENDMENTS

Amendment by Pub. L. 98-67 applicable with respect to payments made after Dec. 31, 1983, see section 110(a) of Pub. L. 98-67, set out as a note under section 31 of this title.

Pub. L. 97-448, title II, §203(a), (b), Jan. 12, 1983, 96 Stat. 2397, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(a) GENERAL RULE.—Except as provided in subsection (b), any amendment made by this title [amending this section and sections 44D, 46, 48, 193, 613A, 4988, 4989, 4991-4997, 6015, 6154, 6654, 6655, and 6678 of this title, enacting provisions set out as notes under section 4996 of this title, and amending a provision set out as a note under section 44E of this title] shall take effect as if it had been included in the provision of the Crude Oil Windfall Profit Tax Act of 1980 [Pub. L. 96-223] to which such amendment relates.

“(b) EXCEPTIONS.—

“(1) DEFINITION OF INDEPENDENT PRODUCER.—The amendment made by section 201(d)(1) [amending section 4992 of this title] shall take effect on January 1, 1983.

“(2) PENALTY PROVISION.—The amendments made by section 201(i) [amending this section and sections 4997 and 6678 of this title] shall apply with respect to returns and statements the due dates for which (without regard to extensions) are after the date of the enactment of this Act [Jan. 12, 1983].

“(3) AMENDMENTS TO SECTION 613A.—

“(A) The amendment made by section 202(d)(1) [amending section 613A of this title] shall apply to

transfers in taxable years ending after December 31, 1974, but only for purposes of applying section 613A of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] to periods after December 31, 1979.

“(B) The amendment made by section 202(d)(2) [amending section 613A of this title] shall apply to bulk sales after September 18, 1982.

“(4) NO WITHHOLDING BY REASON OF CONDENSATE PROVISION.—No withholding of tax shall be required under section 4995 of the Internal Revenue Code of 1986 by reason of the amendment made by section 201(h)(2)(A) of this Act [amending section 4996 of this title] before the date on which regulations with respect to such amendment are published in the Federal Register.”

EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by section 309(b)(2) of Pub. L. 97-248 applicable to amounts paid (or treated as paid) after Dec. 31, 1982, see section 309(c) of Pub. L. 97-248, set out as a note under section 6049 of this title.

Pub. L. 97-248, title III, §315(d), Sept. 3, 1982, 96 Stat. 607, provided that: “The amendments made by this section [amending this section and section 6678 of this title] shall apply with respect to returns or statements the due date for the filing of which (without regard to extensions) is after December 31, 1982.”

EFFECTIVE DATE OF 1981 AMENDMENT

Amendment by section 311(f) of Pub. L. 97-34 applicable to taxable years beginning after Dec. 31, 1981, see section 311(i)(1) of Pub. L. 97-34, set out as a note under section 219 of this title.

Pub. L. 97-34, title VII, §723(c), Aug. 13, 1981, 95 Stat. 344, provided that: “The amendments made by this section [amending this section and sections 6041 and 6678 of this title] shall apply to returns and statements required to be furnished after December 31, 1981.”

EFFECTIVE DATE OF 1980 AMENDMENTS

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.

Amendment by Pub. L. 96-499, applicable to 1980 and subsequent calendar years, with 1980 being treated as beginning on June 19, 1980, and ending on Dec. 31, 1980, see section 1125(b) of Pub. L. 96-499, set out as an Effective Date note under section 897 of this title.

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.

EFFECTIVE DATE OF 1979 AMENDMENT

Pub. L. 96-167, §7(c), Dec. 29, 1979, 93 Stat. 1277, provided that: “The amendments made by this section [amending this section and sections 6039 and 6678 of this title] shall apply with respect to calendar years beginning after 1979.”

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1207(e)(3)(B), (C) of Pub. L. 94-455 applicable to calendar years beginning after Oct. 4, 1976, see section 1207(f)(4) of Pub. L. 94-455, set out as a note under section 3121 of this title.

EFFECTIVE DATE OF 1974 AMENDMENT

Amendment by Pub. L. 93-406 effective Sept. 2, 1974, see section 1034 of Pub. L. 93-406, set out as an Effective Date note under section 6057 of this title.

EFFECTIVE DATE OF 1969 AMENDMENT

Amendment by Pub. L. 91-172 applicable to taxable years beginning after Dec. 31, 1969, see section 101(k)(2)(B) of Pub. L. 91-172, set out as an Effective Date note under section 4940 of this title.

EFFECTIVE DATE OF 1965 AMENDMENTS

Amendment by Pub. L. 89-212 effective only with respect to tips received after 1965, see section 6 of Pub. L. 89-212, set out as a note under section 3201 of this title.

Amendment by Pub. L. 89-97 applicable only with respect to tips received by employees after 1965, see section 313(f) of Pub. L. 89-97, set out as an Effective Date note under section 6053 of this title.

EFFECTIVE DATE OF 1964 AMENDMENT

Amendment by Pub. L. 88-272 applicable to group-term life insurance provided after Dec. 31, 1963, in taxable years ending after such date, see section 204(d) of Pub. L. 88-272, set out as an Effective Date note under section 79 of this title.

Amendment by Pub. L. 88-272 applicable to taxable years ending after Dec. 31, 1963, except for par. (2) of subsec. (a) which shall apply to stock transferred pursuant to options exercised on or after Jan. 1, 1964, see section 221(e) of Pub. L. 88-272, set out as a note under section 421 of this title.

EFFECTIVE DATE OF 1962 AMENDMENT

Amendment by Pub. L. 87-834 applicable to payments of dividends and interest made on or after Jan. 1, 1963, and to payments of amounts described in section 6044(b) of this title made on or after Jan. 1, 1963, with respect to patronage occurring on or after the first day of the first taxable year of the cooperative beginning on or after Jan. 1, 1963, see section 19(h) of Pub. L. 87-834, set out as a note under section 6042 of this title.

EFFECTIVE DATE OF 1958 AMENDMENT

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.

NONENFORCEMENT OF AMENDMENT MADE BY SECTION 1151 OF PUB. L. 99-514 FOR FISCAL YEAR 1990

No monies appropriated by Pub. L. 101-136 to be used to implement or enforce section 1151 of Pub. L. 99-514 or the amendments made by such section, see section 528 of Pub. L. 101-136, set out as a note under section 89 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.

PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1994

For provisions directing that if any amendments made by subtitle B [§§521-523] of title V of Pub. L. 102-318 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, 1994, see section 523 of Pub. L. 102-318, set out as a note under section 401 of this title.

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.

§ 6653. Failure to pay stamp tax

Any person (as defined in section 6671(b)) who—

- (1) willfully fails to pay any tax imposed by this title which is payable by stamp, coupons,

tickets, books, or other devices or methods prescribed by this title or by regulations under the authority of this title, or

(2) willfully attempts in any manner to evade or defeat any such tax or the payment thereof,

shall, in addition to other penalties provided by law, be liable for a penalty of 50 percent of the total amount of the underpayment of the tax.

(Aug. 16, 1954, ch. 736, 68A Stat. 822; Pub. L. 85-866, title I, §86, Sept. 2, 1958, 72 Stat. 1665; Pub. L. 91-172, title I, §101(j)(50), title IX, §943(c)(6), Dec. 30, 1969, 83 Stat. 531, 729; Pub. L. 91-679, §2, Jan. 12, 1971, 84 Stat. 2063; Pub. L. 93-406, title II, §1016(a)(18), Sept. 2, 1974, 88 Stat. 931; Pub. L. 96-223, title I, §101(f)(8), Apr. 2, 1980, 94 Stat. 253; Pub. L. 97-34, title V, §501(b), title VII, §722(b)(1), Aug. 13, 1981, 95 Stat. 326, 342; Pub. L. 97-248, title III, §325(a), Sept. 3, 1982, 96 Stat. 616; Pub. L. 97-448, title I, §§105(a)(1)(D), 107(a)(3), Jan. 12, 1983, 96 Stat. 2384, 2391; Pub. L. 98-67, title I, §106, Aug. 5, 1983, 97 Stat. 382; Pub. L. 98-369, div. A, title I, §179(b)(3), July 18, 1984, 98 Stat. 718; Pub. L. 99-44, §1(b), May 24, 1985, 99 Stat. 77; Pub. L. 99-514, title XV, §1503(a), (b), (c)(2), (3), (d)(1), Oct. 22, 1986, 100 Stat. 2742, 2743; Pub. L. 100-647, title I, §1015(b)(2)(A), (B), (3), Nov. 10, 1988, 102 Stat. 3569; Pub. L. 101-239, title VII, §7721(c)(1), Dec. 19, 1989, 103 Stat. 2399.)

AMENDMENTS

1989—Pub. L. 101-239 substituted “Failure to pay stamp tax” for “Additions to tax for negligence and fraud” in section catchline and amended text generally, substituting a single par. for former subsecs. (a) to (g).

1988—Subsec. (a)(1). Pub. L. 100-647, §1015(b)(2)(A), amended par. (1) generally. Prior to amendment, par. (1) read as follows: “If any part of any underpayment (as defined in subsection (c)) is due to negligence or disregard of rules or regulations, there shall be added to the tax an amount equal to the sum of—

“(A) 5 percent of the underpayment, and

“(B) an amount equal to 50 percent of the interest payable under section 6601 with respect to the portion of such underpayment which is attributable to negligence for the period beginning on the last date prescribed by law for payment of such underpayment (determined without regard to any extension) and ending on the date of the assessment of the tax (or, if earlier, the date of the payment of the tax).”

Subsec. (b)(1). Pub. L. 100-647, §1015(b)(2)(B), amended par. (1) generally. Prior to amendment, par. (1) read as follows: “If any part of any underpayment (as defined in subsection (c)) of tax required to be shown on a return is due to fraud, there shall be added to the tax an amount equal to the sum of—

“(A) 75 percent of the portion of the underpayment which is attributable to fraud, and

“(B) an amount equal to 50 percent of the interest payable under section 6601 with respect to such portion for the period beginning on the last day prescribed by law for payment of such underpayment (determined without regard to any extension) and ending on the date of the assessment of the tax or, if earlier, the date of the payment of the tax.”

Subsec. (g). Pub. L. 100-647, §1015(b)(3), inserted at end “If any penalty is imposed under subsection (a) by reason of the preceding sentence, only the portion of the underpayment which is attributable to the failure described in the preceding sentence shall be taken into account in determining the amount of the penalty under subsection (a).”

1986—Pub. L. 99-514, §1503(d)(1), substituted “Additions to tax for negligence and fraud” for “Failure to pay tax” in section catchline.