

**§ 6724. Waiver; definitions and special rules****(a) Reasonable cause waiver**

No penalty shall be imposed under this part with respect to any failure if it is shown that such failure is due to reasonable cause and not to willful neglect.

**(b) Payment of penalty**

Any penalty imposed by this part shall be paid on notice and demand by the Secretary and in the same manner as tax.

**(c) Special rule for failure to meet magnetic media requirements**

No penalty shall be imposed under section 6721 solely by reason of any failure to comply with the requirements of the regulations prescribed under section 6011(e)(2), except to the extent that such a failure occurs with respect to more than 250 information returns (more than 100 information returns in the case of a partnership having more than 100 partners) or with respect to a return described in section 6011(e)(4).

**(d) Definitions**

For purposes of this part—

**(1) Information return**

The term “information return” means—

(A) any statement of the amount of payments to another person required by—

(i) section 6041(a) or (b) (relating to certain information at source),

(ii) section 6042(a)(1) (relating to payments of dividends),

(iii) section 6044(a)(1) (relating to payments of patronage dividends),

(iv) section 6049(a) (relating to payments of interest),

(v) section 6050A(a) (relating to reporting requirements of certain fishing boat operators),

(vi) section 6050N(a) (relating to payments of royalties),

(vii) section 6051(d) (relating to information returns with respect to income tax withheld),

(viii) section 6050R (relating to returns relating to certain purchases of fish), or

(ix) section 110(d) (relating to qualified lessee construction allowances for short-term leases),

(B) any return required by—

(i) section 6041A(a) or (b) (relating to returns of direct sellers),

(ii) section 6043A(a) (relating to returns relating to taxable mergers and acquisitions),

(iii) section 6045(a) or (d) (relating to returns of brokers),

(iv) section 6045B(a) (relating to returns relating to actions affecting basis of specified securities),

(v) section 6050H(a) or (h)(1) (relating to mortgage interest received in trade or business from individuals),

(vi) section 6050I(a) or (g)(1) (relating to cash received in trade or business, etc.),

(vii) section 6050J(a) (relating to foreclosures and abandonments of security),

(viii) section 6050K(a) (relating to exchanges of certain partnership interests),

(ix) section 6050L(a) (relating to returns relating to certain dispositions of donated property),

(x) section 6050P (relating to returns relating to the cancellation of indebtedness by certain financial entities),

(xi) section 6050Q (relating to certain long-term care benefits),

(xii) section 6050S (relating to returns relating to payments for qualified tuition and related expenses),

(xiii) section 6050T (relating to returns relating to credit for health insurance costs of eligible individuals),

(xiv) section 6052(a) (relating to reporting payment of wages in the form of group-life insurance),

(xv) section 6050V (relating to returns relating to applicable insurance contracts in which certain exempt organizations hold interests),

(xvi) section 6053(c)(1) (relating to reporting with respect to certain tips),

(xvii) subsection (b) or (e) of section 1060 (relating to reporting requirements of transferors and transferees in certain asset acquisitions),

(xviii) section 4101(d) (relating to information reporting with respect to fuels taxes),

(xix) subparagraph (C) of section 338(h)(10) (relating to information required to be furnished to the Secretary in case of elective recognition of gain or loss),

(xx) section 264(f)(5)(A)(iv) (relating to reporting with respect to certain life insurance and annuity contracts), or<sup>1</sup>

(xxi) section 6050U (relating to charges or payments for qualified long-term care insurance contracts under combined arrangements), and<sup>2</sup>

(xxii) section 6039(a) (relating to returns required with respect to certain options),

(xxiii) section 6050W (relating to returns to payments made in settlement of payment card transactions),

(xxiv) section 6055 (relating to returns relating to information regarding health insurance coverage),

(xxv) section 6056 (relating to returns relating to certain employers required to report on health insurance coverage), or

(xxvi) section 6050Y (relating to returns relating to certain life insurance contract transactions), and<sup>2</sup>

(C) any statement of the amount of payments to another person required to be made to the Secretary under—

(i) section 408(i) (relating to reports with respect to individual retirement accounts or annuities), or

(ii) section 6047(d) (relating to reports by employers, plan administrators, etc.), and

(D) any statement required to be filed with the Secretary under section 6035.

Such term also includes any form, statement, or schedule required to be filed with

<sup>1</sup> So in original. The word “or” probably should not appear.

<sup>2</sup> So in original. The word “and” probably should not appear.

the Secretary under chapter 4 or with respect to any amount from which tax was required to be deducted and withheld under chapter 3 (or from which tax would be required to be so deducted and withheld but for an exemption under this title or any treaty obligation of the United States).<sup>3</sup>

**(2) Payee statement**

The term “payee statement” means any statement required to be furnished under—

(A) section 6031(b) or (c), 6034A, or 6037(b) (relating to statements furnished by certain pass-thru entities),

(B) section 6039(b) (relating to information required in connection with certain options),

(C) section 6041(d) (relating to information at source),

(D) section 6041A(e) (relating to returns regarding payments of remuneration for services and direct sales),

(E) section 6042(c) (relating to returns regarding payments of dividends and corporate earnings and profits),

(F) subsections (b) and (d) of section 6043A (relating to returns relating to taxable mergers and acquisitions).<sup>4</sup>

(G) section 6044(e) (relating to returns regarding payments of patronage dividends),

(H) section 6045(b) or (d) (relating to returns of brokers),

(I) section 6045A (relating to information required in connection with transfers of covered securities to brokers),

(J) subsections (c) and (e) of section 6045B (relating to returns relating to actions affecting basis of specified securities),

(K) section 6049(c) (relating to returns regarding payments of interest),

(L) section 6050A(b) (relating to reporting requirements of certain fishing boat operators),

(M) section 6050H(d) or (h)(2) relating<sup>5</sup> to returns relating to mortgage interest received in trade or business from individuals),

(N) section 6050I(e) or paragraph (4) or (5) of section 6050I(g) (relating to cash received in trade or business, etc.),

(O) section 6050J(e) (relating to returns relating to foreclosures and abandonments of security),

(P) section 6050K(b) (relating to returns relating to exchanges of certain partnership interests),

(Q) section 6050L(c) (relating to returns relating to certain dispositions of donated property),

(R) section 6050N(b) (relating to returns regarding payments of royalties),

(S) section 6050P(d) (relating to returns relating to the cancellation of indebtedness by certain financial entities),

(T) section 6050Q(b) (relating to certain long-term care benefits),

(U) section 6050R(c) (relating to returns relating to certain purchases of fish),

(V) section 6051 (relating to receipts for employees),

(W) section 6052(b) (relating to returns regarding payment of wages in the form of group-term life insurance),

(X) section 6053(b) or (c) (relating to reports of tips),

(Y) section 6048(b)(1)(B) (relating to foreign trust reporting requirements),

(Z) section 408(i) (relating to reports with respect to individual retirement plans) to any person other than the Secretary with respect to the amount of payments made to such person,

(AA) section 6047(d) (relating to reports by plan administrators) to any person other than the Secretary with respect to the amount of payments made to such person,

(BB) section 6050S(d) (relating to returns relating to qualified tuition and related expenses),

(CC) section 264(f)(5)(A)(iv) (relating to reporting with respect to certain life insurance and annuity contracts),

(DD) section 6050T (relating to returns relating to credit for health insurance costs of eligible individuals)<sup>6</sup>

(EE) section 6050U (relating to charges or payments for qualified long-term care insurance contracts under combined arrangements),

(FF) section 6050W(f) (relating to returns relating to payments made in settlement of payment card transactions),

(GG) section 6055(c) (relating to statements relating to information regarding health insurance coverage),

(HH) section 6056(c) (relating to statements relating to certain employers required to report on health insurance coverage),

(II) section 6035 (other than a statement described in paragraph (1)(D)), or

(JJ) subsection (a)(2), (b)(2), or (c)(2) of section 6050Y (relating to returns relating to certain life insurance contract transactions).

Such term also includes any form, statement, or schedule required to be furnished to the recipient of any amount from which tax was required to be deducted and withheld under chapter 3 or 4 (or from which tax would be required to be so deducted and withheld but for an exemption under this title or any treaty obligation of the United States).

**(3) Specified information reporting requirement**

The term “specified information reporting requirement” means—

(A) the notice required by section 6050K(c)(1) (relating to requirement that transferor notify partnership of exchange),

(B) any requirement contained in the regulations prescribed under section 6109 that a person—

(i) include his TIN on any return, statement, or other document (other than an information return or payee statement),

<sup>3</sup>So in original. Provision probably should be set flush with par. (1).

<sup>4</sup>So in original. The period probably should be a comma.

<sup>5</sup>So in original. Probably should be preceded by an opening parenthesis.

<sup>6</sup>So in original. A comma probably should appear.

(ii) furnish his TIN to another person, or  
 (iii) include on any return, statement, or other document (other than an information return or payee statement) made with respect to another person the TIN of such person,

(C)<sup>7</sup> any requirement contained in the regulations prescribed under section 215 that a person—

(i) furnish his TIN to another person, or  
 (ii) include on his return the TIN of another person, and

(D) any requirement under section 6109(h) that—

(i) a person include on his return the name, address, and TIN of another person, or

(ii) a person furnish his TIN to another person.

#### (4) Required filing date

The term “required filing date” means the date prescribed for filing an information return with the Secretary (determined with regard to any extension of time for filing).

#### (e) Special rule for certain partnership returns

If any partnership return under section 6031(a) is required under section 6011(e) to be filed on magnetic media or in other machine-readable form, for purposes of this part, each schedule required to be included with such return with respect to each partner shall be treated as a separate information return.

#### (f) Special rule for returns of educational institutions related to higher education tuition and related expenses

No penalty shall be imposed under section 6721 or 6722 solely by reason of failing to provide the TIN of an individual on a return or statement required by section 6050S(a)(1) if the eligible educational institution required to make such return contemporaneously makes a true and accurate certification under penalty of perjury (and in such form and manner as may be prescribed by the Secretary) that it has complied with standards promulgated by the Secretary for obtaining such individual’s TIN.

(Added Pub. L. 99-514, title XV, § 1501(a), Oct. 22, 1986, 100 Stat. 2734; amended Pub. L. 100-418, title I, § 1941(b)(2)(M), Aug. 23, 1988, 102 Stat. 1323; Pub. L. 100-647, title I, §§ 1006(h)(3)(A), 1015(a), title III, § 3001(b)(1), (2), Nov. 10, 1988, 102 Stat. 3410, 3568, 3614; Pub. L. 101-239, title VII, §§ 7711(a), 7811(c)(3), 7813(a), Dec. 19, 1989, 103 Stat. 2391, 2407, 2412; Pub. L. 101-508, title XI, §§ 11212(e)(1), 11323(b)(2), (c)(2), Nov. 5, 1990, 104 Stat. 1388-432, 1388-465; Pub. L. 102-486, title XIX, § 1933(b), Oct. 24, 1992, 106 Stat. 3031; Pub. L. 103-66, title XIII, § 13252(b), Aug. 10, 1993, 107 Stat. 532; Pub. L. 103-322, title II, § 20415(b)(1), (2), Sept. 13, 1994, 108 Stat. 1833; Pub. L. 104-188, title I, §§ 1116(b)(2)(A), (B), 1455(a), 1615(a)(2)(B), 1702(b)(1), (c)(2), 1704(j)(3), 1901(c)(1), Aug. 20, 1996, 110 Stat. 1764, 1817, 1853, 1868, 1869, 1881, 1908; Pub. L. 104-191, title III, § 323(b), Aug. 21, 1996, 110 Stat. 2062; Pub. L. 105-34, title II, § 201(c)(2), title XII, §§ 1213(b), 1223(b), title XVI, § 1602(d)(2)(A),

Aug. 5, 1997, 111 Stat. 805, 1001, 1019, 1094; Pub. L. 105-206, title VI, §§ 6004(a)(3), 6010(o)(4)(B), (C), 6012(b)(5), (d), July 22, 1998, 112 Stat. 792, 816, 819; Pub. L. 106-554, § 1(a)(7) [title III, § 319(23)], Dec. 21, 2000, 114 Stat. 2763, 2763A-647; Pub. L. 107-210, div. A, title II, § 202(c)(2), Aug. 6, 2002, 116 Stat. 962; Pub. L. 108-357, title VIII, §§ 805(b), 853(d)(2)(L), (M), Oct. 22, 2004, 118 Stat. 1574, 1613; Pub. L. 109-280, title VIII, § 844(d)(2), title XII, § 1211(b)(1), Aug. 17, 2006, 120 Stat. 1012, 1073; Pub. L. 109-432, div. A, title IV, § 403(c)(1), (2), Dec. 20, 2006, 120 Stat. 2955; Pub. L. 110-172, § 11(b)(2), Dec. 29, 2007, 121 Stat. 2488; Pub. L. 110-289, div. C, title III, § 3091(b), July 30, 2008, 122 Stat. 2910; Pub. L. 110-343, div. B, title IV, § 403(c)(2), (d)(2), Oct. 3, 2008, 122 Stat. 3858, 3860; Pub. L. 111-147, title V, §§ 501(c)(6), (7), 522(b), Mar. 18, 2010, 124 Stat. 106, 113; Pub. L. 111-148, title I, §§ 1502(b), 1514(b), title X, § 10108(j)(3)(E), (F), Mar. 23, 2010, 124 Stat. 251, 257, 915; Pub. L. 113-295, div. A, title II, § 220(x), Dec. 19, 2014, 128 Stat. 4036; Pub. L. 114-27, title VIII, § 805(a), June 29, 2015, 129 Stat. 416; Pub. L. 114-41, title II, § 2004(b)(2), July 31, 2015, 129 Stat. 456; Pub. L. 115-97, title I, §§ 11051(b)(2)(C), 13520(c)(1), Dec. 22, 2017, 131 Stat. 2089, 2150.)

#### AMENDMENT OF SUBSECTION (d)(3)

*Pub. L. 115-97, title I, § 11051(b)(2)(C), (c), Dec. 22, 2017, 131 Stat. 2089, 2090, provided that, applicable to any divorce or separation instrument (as defined in former section 71(b)(2) of this title as in effect before Dec. 22, 2017) executed after Dec. 31, 2018, and to such instruments executed on or before Dec. 31, 2018, and modified after Dec. 31, 2018, if the modification expressly provides that the amendment made by section 11051 of Pub. L. 115-97 applies to such modification, subsection (d)(3) of this section is amended by striking subparagraph (C) and redesignating subparagraph (D) as (C). See 2017 Amendment note below.*

#### CODIFICATION

Section 1211(b)(1) of Pub. L. 109-280, which directed the amendment of section 6724 without specifying the act to be amended, was executed to this section, which is section 6724 of the Internal Revenue Code of 1986, to reflect the probable intent of Congress. See 2006 Amendment notes below.

Amendments to subsec. (d)(2) of this section by section 1901(c)(1) of Pub. L. 104-188 were executed before amendments by sections 1116(b)(2)(B) and 1455(a)(2) of Pub. L. 104-188, to reflect the probable intent of Congress.

#### AMENDMENTS

2017—Subsec. (d)(1)(B)(xxvi). Pub. L. 115-97, § 13520(c)(1)(A), added cl. (xxvi). Amendment directing substitution of “or” for “and” at end of cl. (xxv) was executed by inserting “or” to reflect the probable intent of Congress because “and” did not appear.

Subsec. (d)(2)(JJ). Pub. L. 115-97, § 13520(c)(1)(B), added subpar. (JJ).

Subsec. (d)(3)(C), (D). Pub. L. 115-97, § 11051(b)(2)(C), redesignated subpar. (D) as (C) and struck out former subpar. (C) which read as follows: “any requirement contained in the regulations prescribed under section 215 that a person—

“(i) furnish his TIN to another person, or  
 “(ii) include on his return the TIN of another person, and”.

2015—Subsec. (d)(1)(D). Pub. L. 114-41, § 2004(b)(2)(A), which directed amendment of subsec. (d)(1) by “adding

<sup>7</sup> See Amendment of Subsection (d)(3) note below.

at the end” subpar. (D), was executed by adding subpar. (D) after subpar. (C) to reflect the probable intent of Congress.

Subsec. (d)(2)(II). Pub. L. 114-41, § 2004(b)(2)(B), which directed amendment of subsec. (d)(2) by “adding at the end” subpar. (II), was executed by adding subpar. (II) after subpar. (HH) to reflect the probable intent of Congress.

Subsec. (f). Pub. L. 114-27 added subsec. (f).

2014—Subsec. (d)(2)(FF). Pub. L. 113-295 substituted “section 6050W(f)” for “section 6050W(c)”.

2010—Subsec. (c). Pub. L. 111-147, § 522(b), inserted before period at end “or with respect to a return described in section 6011(e)(4)”.

Subsec. (d)(1). Pub. L. 111-147, § 501(c)(6), inserted “under chapter 4 or” after “filed with the Secretary” in concluding provisions.

Subsec. (d)(1)(B)(xxiv). Pub. L. 111-148, § 1502(b)(1), added cl. (xxiv).

Subsec. (d)(1)(B)(xxv). Pub. L. 111-148, § 10108(j)(3)(E), substituted “certain” for “large”.

Pub. L. 111-148, § 1514(b)(1), added cl. (xxv).

Subsec. (d)(2). Pub. L. 111-147, § 501(c)(7), inserted “or 4” after “chapter 3” in concluding provisions.

Subsec. (d)(2)(GG). Pub. L. 111-148, § 1502(b)(2), added subpar. (GG).

Subsec. (d)(2)(HH). Pub. L. 111-148, § 10108(j)(3)(F), substituted “certain” for “large”.

Pub. L. 111-148, § 1514(b)(2), added subpar. (HH).

2008—Subsec. (d)(1)(B)(iv) to (xviii). Pub. L. 110-343, § 403(d)(2)(A), added cl. (iv) and redesignated former cls. (iv) to (xvii) as (v) to (xviii), respectively. Former cl. (xviii) redesignated (xix).

Subsec. (d)(1)(B)(xix). Pub. L. 110-343, § 403(d)(2)(A), redesignated cl. (xviii) as (xix). Former cl. (xix) redesignated (xx).

Pub. L. 110-289, § 3091(b)(1)(B), redesignated cl. (xix) relating to section 6039(a) as (xxi).

Subsec. (d)(1)(B)(xx). Pub. L. 110-343, § 403(d)(2)(A), redesignated cl. (xix) as (xx). Former cl. (xx) redesignated (xxi).

Pub. L. 110-289, § 3091(b)(1)(A), which directed amendment of cl. (xx) by striking “or” at end, could not be executed because “or” did not appear.

Subsec. (d)(1)(B)(xxi). Pub. L. 110-343, § 403(d)(2)(A), redesignated cl. (xx) as (xxi). Former cl. (xxi) redesignated (xxii).

Pub. L. 110-289, § 3091(b)(1)(B), (C), redesignated cl. (xix) as (xxi) and substituted “or” for “and” at end.

Subsec. (d)(1)(B)(xxii). Pub. L. 110-343, § 403(d)(2)(A), redesignated cl. (xxi) as (xxii). Former cl. (xxii) redesignated (xxiii).

Pub. L. 110-289, § 3091(b)(1)(D), added cl. (xxii).

Subsec. (d)(1)(B)(xxiii). Pub. L. 110-343, § 403(d)(2)(A), redesignated cl. (xxii) as (xxiii).

Subsec. (d)(2)(I). Pub. L. 110-343, § 403(c)(2), added subpar. (I). Former subpar. (I) redesignated (J).

Subsec. (d)(2)(J) to (AA). Pub. L. 110-343, § 403(d)(2)(B), added subpar. (J) and redesignated former subpars. (J) to (Z) as (K) to (AA), respectively. Former subpar. (AA) redesignated (BB).

Pub. L. 110-343, § 403(c)(2), redesignated subpars. (I) to (Z) as (J) to (AA), respectively. Former subpar. (AA) redesignated (BB).

Subsec. (d)(2)(BB). Pub. L. 110-343, § 403(d)(2)(B), redesignated subpar. (AA) as (BB). Former subpar. (BB) redesignated (CC).

Pub. L. 110-343, § 403(c)(2), redesignated subpar. (AA) as (BB). Former subpar. (BB) redesignated (CC).

Pub. L. 110-289, § 3091(b)(2), which directed amendment of subpar. (BB) by striking “or” at end, could not be executed because “or” did not appear.

Subsec. (d)(2)(CC). Pub. L. 110-343, § 403(d)(2)(B), redesignated subpar. (BB) as (CC). Former subpar. (CC) redesignated (DD).

Pub. L. 110-343, § 403(c)(2), redesignated subpar. (BB) as (CC). Former subpar. (CC) redesignated (DD).

Pub. L. 110-289, § 3091(b)(2), substituted “, or” for period at end.

Subsec. (d)(2)(DD). Pub. L. 110-343, § 403(d)(2)(B), redesignated subpar. (CC) as (DD). Former subpar. (DD) redesignated (EE).

Pub. L. 110-343, § 403(c)(2), redesignated subpar. (CC) as (DD). Former subpar. (DD) redesignated (EE).

Pub. L. 110-289, § 3091(b)(2), added subpar. (DD).

Subsec. (d)(2)(EE). Pub. L. 110-343, § 403(d)(2)(B), redesignated subpar. (DD) as (EE). Former subpar. (EE) redesignated (FF).

Pub. L. 110-343, § 403(c)(2), redesignated subpar. (DD) as (EE).

Subsec. (d)(2)(FF). Pub. L. 110-343, § 403(d)(2)(B), redesignated subpar. (EE) as (FF).

2007—Subsec. (d)(1)(B)(iv). Pub. L. 110-172, § 11(b)(2)(A), inserted “or (h)(1)” after “section 6050H(a)”.

Subsec. (d)(2)(K). Pub. L. 110-172, § 11(b)(2)(B), inserted “or (h)(2)” after “section 6050H(d)”.

2006—Subsec. (d)(1)(B)(xiv) to (xvi). Pub. L. 109-280, § 1211(b)(1), added cl. (xiv) and redesignated former cls. (xiv) and (xv) as (xv) and (xvi), respectively. Former cl. (xvi) redesignated (xvii). See Codification note above.

Subsec. (d)(1)(B)(xvii). Pub. L. 109-432, § 403(c)(1), which directed amendment of cl. (xvii) by striking out “or” at end, could not be executed because “or” did not appear subsequent to amendment by Pub. L. 109-280, § 844(d)(2)(A). See below.

Pub. L. 109-280, § 1211(b)(1), redesignated cl. (xvi) as (xvii). Former cl. (xvii) redesignated (xviii). See Codification note above.

Pub. L. 109-280, § 844(d)(2)(A), struck out “or” at end.

Subsec. (d)(1)(B)(xviii). Pub. L. 109-432, § 403(c)(1), which directed amendment of cl. (xviii) by substituting “or” for “and” at end, could not be executed because “and” did not appear at end subsequent to amendment by Pub. L. 109-280, § 844(d)(2)(A). See below.

Pub. L. 109-280, § 1211(b)(1), redesignated cl. (xvii) as (xviii). Former cl. (xviii) redesignated (xix) relating to section 264(f)(5)(A)(iv). See Codification note above.

Pub. L. 109-280, § 844(d)(2)(A), substituted “or” for “and” at end.

Subsec. (d)(1)(B)(xix). Pub. L. 109-432, § 403(c)(1), added cl. (xix) relating to section 6039(a).

Pub. L. 109-280, § 1211(b)(1), redesignated cl. (xviii) as (xix) relating to section 264(f)(5)(A)(iv). Former cl. (xix) redesignated (xx). See Codification note above.

Pub. L. 109-280, § 844(d)(2)(A), added cl. (xix) relating to section 6050U.

Subsec. (d)(1)(B)(xx). Pub. L. 109-280, § 1211(b)(1), redesignated cl. (xix) relating to section 6050U as (xx). See Codification note above.

Subsec. (d)(2)(B). Pub. L. 109-432, § 403(c)(2), substituted “6039(b)” for “6039(a)”.

Subsec. (d)(2)(CC). Pub. L. 109-280, § 844(d)(2)(B), added subpar. (CC).

2004—Subsec. (d)(1)(B)(ii) to (xv). Pub. L. 108-357, § 805(b)(1), added cl. (ii) and redesignated former cls. (ii) to (xiv) as (iii) to (xv), respectively. Former cl. (xv) redesignated (xvi).

Subsec. (d)(1)(B)(xvi). Pub. L. 108-357, § 853(d)(2)(L), redesignated cl. (xvii) as (xvi) and struck out former cl. (xvi) which read as follows: “subparagraph (A) or (C) of subsection (c)(4) of section 4093 (relating to information reporting with respect to tax on diesel and aviation fuels).”

Pub. L. 108-357, § 805(b)(1), redesignated cl. (xv) as (xvi). Former cl. (xvi) redesignated (xvii).

Subsec. (d)(1)(B)(xvii) to (xix). Pub. L. 108-357, § 853(d)(2)(L), redesignated cls. (xviii) and (xix) as (xvii) and (xviii), respectively. Former cl. (xvii) redesignated (xvi).

Pub. L. 108-357, § 805(b)(1), redesignated cls. (xvi) to (xviii) as (xvii) to (xix), respectively.

Subsec. (d)(2)(F) to (W). Pub. L. 108-357, § 805(b)(2), added subpar. (F) and redesignated former subpars. (F) to (V) as (G) to (W), respectively. Former subpar. (W) redesignated (X).

Subsec. (d)(2)(X). Pub. L. 108-357, § 853(d)(2)(M), redesignated subpar. (Y) as (X) and struck out former subpar. (X) which read as follows: “section 4093(c)(4)(B) (relating to certain purchasers of diesel and aviation fuels).”

Pub. L. 108-357, § 805(b)(2), redesignated subpar. (W) as (X). Former subpar. (X) redesignated (Y).

Subsec. (d)(2)(Y) to (CC). Pub. L. 108-357, § 853(d)(2)(M), redesignated subpars. (Z) to (CC) as (Y) to (BB), respectively. Former subpar. (Y) redesignated (X).

Pub. L. 108-357, § 805(b)(2), redesignated subpars. (X) to (BB) as (Y) to (CC), respectively.

2002—Subsec. (d)(1)(B)(xi) to (xviii). Pub. L. 107-210, § 202(c)(2)(A), added cl. (xi) and redesignated former cls. (xi) to (xvii) as (xii) to (xviii), respectively.

Subsec. (d)(2)(BB). Pub. L. 107-210, § 202(c)(2)(B), added subpar. (BB).

2000—Subsec. (d)(1)(B)(xiv) to (xvii). Pub. L. 106-554, § 1(a)(7) [title III, § 319(23)(A)], added cls. (xiv) to (xvii) and struck out former cls. (xiv) to (xvii) which read as follows:

“(xiv) subparagraph (A) or (C) of subsection (c)(4) of section 4093 (relating to information reporting with respect to tax on diesel and aviation fuels),

“(xv) section 4101(d) (relating to information reporting with respect to fuels taxes),

“(xvi) subparagraph (C) of section 338(h)(10) (relating to information required to be furnished to the Secretary in case of elective recognition of gain or loss); or

“(xvii) section 264(f)(5)(A)(iv) (relating to reporting with respect to certain life insurance and annuity contracts).”

Subsec. (d)(2)(AA). Pub. L. 106-554, § 1(a)(7) [title III, § 319(23)(B)], made a technical amendment to directory language of Pub. L. 105-206, § 6010(o)(4)(C). See 1998 Amendment note below.

1998—Subsec. (c). Pub. L. 105-206, § 6012(d), inserted before period at end “(more than 100 information returns in the case of a partnership having more than 100 partners)”.

Subsec. (d)(1)(A). Pub. L. 105-206, § 6012(b)(5), made a technical amendment to directory language of Pub. L. 105-34, § 1213(b). See 1997 Amendment note below.

Subsec. (d)(1)(B)(x) to (xiv). Pub. L. 105-206, § 6004(a)(3), made a technical amendment to directory language of Pub. L. 105-34, § 201(c)(2)(A). See 1997 Amendment note below.

Subsec. (d)(1)(B)(xv). Pub. L. 105-206, § 6010(o)(4)(B), struck out “or” at end.

Pub. L. 105-206, § 6004(a)(3), made a technical amendment to directory language of Pub. L. 105-34, § 201(c)(2)(A). See 1997 Amendment note below.

Subsec. (d)(1)(B)(xvi). Pub. L. 105-206, § 6010(o)(4)(B), which directed the substitution of “; or” for period at end, was executed by making the substitution for “, and” at end, to reflect the probable intent of Congress.

Pub. L. 105-206, § 6004(a)(3), made a technical amendment to directory language of Pub. L. 105-34, § 201(c)(2)(A). See 1997 Amendment note below.

Subsec. (d)(1)(B)(xvii). Pub. L. 105-206, § 6010(o)(4)(B), added cl. (xvii).

Subsec. (d)(2)(AA). Pub. L. 105-206, § 6010(o)(4)(C), as amended by Pub. L. 106-554, § 1(a)(7) [title III, § 319(23)(B)], added subpar. (AA).

1997—Subsec. (d)(1)(A)(ix). Pub. L. 105-34, § 1213(b), as amended by Pub. L. 105-206, § 6012(b)(5), added cl. (ix).

Subsec. (d)(1)(B)(x) to (xvi). Pub. L. 105-34, § 201(c)(2)(A), as amended by Pub. L. 105-206, § 6004(a)(3), added cl. (x) and redesignated former cls. (x) to (xv) as (xi) to (xvi), respectively.

Subsec. (d)(2)(R) to (Y). Pub. L. 105-34, § 1602(d)(2)(A), added subpars. (R) to (Y) and struck out former subpars. (R) to (X) which read as follows:

“(R) section 6051 (relating to receipts for employees),

“(S) section 6050R(c) (relating to returns relating to certain purchases of fish),

“(T) section 6052(b) (relating to returns regarding payment of wages in the form of group-term life insurance),

“(U) section 6053(b) or (c) (relating to reports of tips),

“(U) section 4093(c)(4)(B) (relating to certain purchasers of diesel and aviation fuels),

“(V) section 6048(b)(1)(B) (relating to foreign trust reporting requirements),

“(W) section 408(i) (relating to reports with respect to individual retirement plans) to any person other than

the Secretary with respect to the amount of payments made to such person, or

“(X) section 6047(d) (relating to reports by plan administrators) to any person other than the Secretary with respect to the amount of payments made to such person.”

Subsec. (d)(2)(Z). Pub. L. 105-34, § 201(c)(2)(B), added subpar. (Z).

Subsec. (e). Pub. L. 105-34, § 1223(b), added subsec. (e). 1996—Subsec. (d)(1)(A)(viii). Pub. L. 104-188, § 1116(b)(2)(A), added cl. (viii).

Subsec. (d)(1)(B)(ix), (x). Pub. L. 104-191, § 323(b)(1), added cl. (ix) and redesignated former cl. (ix) as (x). Former cl. (x) redesignated (xi).

Subsec. (d)(1)(B)(xi). Pub. L. 104-191, § 323(b)(1), redesignated cl. (x) as (xi). Former cl. (xi) redesignated (xii).

Pub. L. 104-188, § 1702(b)(1), made technical amendment to directory language of Pub. L. 101-508, § 11212(e)(1). See 1990 Amendment note below.

Subsec. (d)(1)(B)(xii). Pub. L. 104-191, § 323(b)(1), redesignated cl. (xi) as (xii). Former cl. (xii) redesignated (xiii).

Pub. L. 104-188, § 1702(c)(2)(A), struck out “or” at end.

Pub. L. 104-188, § 1702(b)(1), made technical amendment to directory language of Pub. L. 101-508, § 11212(e)(1). See 1990 Amendment note below.

Subsec. (d)(1)(B)(xiii). Pub. L. 104-191, § 323(b)(1), redesignated cl. (xii) as (xiii). Former cl. (xiii) redesignated (xiv).

Pub. L. 104-188, § 1702(c)(2)(B), substituted “, or” for period at end.

Subsec. (d)(1)(B)(xiv), (xv). Pub. L. 104-191, § 323(b)(1), redesignated cls. (xiii) and (xiv) as (xiv) and (xv), respectively.

Subsec. (d)(1)(C). Pub. L. 104-188, § 1455(a)(1), which directed the amendment of par. (1) by inserting a new subpar. (C) after subpar. (B), was executed by making the insertion after subpar. (B)(xv), to reflect the probable intent of Congress.

Subsec. (d)(2)(Q). Pub. L. 104-191, § 323(b)(2), added subpar. (Q). Former subpar. (Q) redesignated (R).

Subsec. (d)(2)(R). Pub. L. 104-191, § 323(b)(2), redesignated subpar. (Q) as (R). Former subpar. (R) redesignated (S).

Pub. L. 104-188, § 1116(b)(2)(B), added subpar. (R). Former subpar. (R) redesignated (S).

Subsec. (d)(2)(S). Pub. L. 104-191, § 323(b)(2), redesignated subpar. (R) as (S). Former subpar. (S) redesignated (T).

Pub. L. 104-188, § 1116(b)(2)(B), redesignated subpar. (R) as (S). Former subpar. (S) redesignated (T). See Codification note above.

Pub. L. 104-188, § 1901(c)(1), struck out “or” at end. See Codification note above.

Subsec. (d)(2)(T). Pub. L. 104-191, § 323(b)(2), redesignated subpar. (S) as (T). Former subpar. (T) redesignated (U).

Pub. L. 104-188, § 1116(b)(2)(B), redesignated subpar. (S) as (T). Former subpar. (T) redesignated (U). See Codification note above.

Pub. L. 104-188, § 1901(c)(1), substituted “, or” for period at end. See Codification note above.

Subsec. (d)(2)(U). Pub. L. 104-191, § 323(d)(1), redesignated subpar. (T), relating to section 6053(b) or (c), as (U).

Pub. L. 104-188, § 1455(a)(2), struck out “or” at end. See Codification note above.

Pub. L. 104-188, § 1116(b)(2)(B), redesignated subpar. (T) as (U). Former subpar. (U) redesignated (V). See Codification note above.

Pub. L. 104-188, § 1901(c)(1), added subpar. (U). See Codification note above.

Subsec. (d)(2)(V). Pub. L. 104-188, § 1455(a)(2), substituted a comma for period at end.

Pub. L. 104-188, § 1116(b)(2)(B), redesignated subpar. (U) as (V).

Subsec. (d)(2)(W), (X). Pub. L. 104-188, § 1455(a)(2), added subpars. (W) and (X).

Subsec. (d)(3)(C). Pub. L. 104-188, § 1615(a)(2)(B), inserted “and” at end.

Subsec. (d)(3)(D). Pub. L. 104-188, § 1615(a)(2)(B), redesignated subpar. (E) as (D) and struck out former subpar. (D) which read as follows: “the requirement of section 6109(e) that a person include the TIN of any dependent on his return, and”.

Subsec. (d)(3)(E). Pub. L. 104-188, § 1615(a)(2)(B), redesignated subpar. (E) as (D).

Pub. L. 104-188, § 1704(j)(3), substituted “section 6109(h)” for “section 6109(f)” in introductory provisions.

1994—Subsec. (d)(1)(B)(iv). Pub. L. 103-322, § 20415(b)(1), amended cl. (iv) generally. Prior to amendment, cl. (iv) read as follows: “section 6050I(a) (relating to cash received in trade or business).”.

Subsec. (d)(2)(K). Pub. L. 103-322, § 20415(b)(2), amended subpar. (K) generally. Prior to amendment, subpar. (K) read as follows: “section 6050I(e) (relating to returns relating to cash received in trade or business).”.

1993—Subsec. (d)(1)(B)(viii) to (xiv). Pub. L. 103-66, § 13252(b)(1), which directed amendment of subsec. (d)(1)(B) by adding a new cl. (viii) after cl. (vii) and redesignating the following cls. accordingly, was executed by adding cl. (viii) and redesignating former cls. (viii), (ix), (x), (xi), (xii) (relating to section 4101(d)), and (xii) (relating to subpar. (C) of section 338(h)(10)) as (ix), (x), (xi), (xii), (xiii), and (xiv), respectively, to reflect the probable intent of Congress.

Subsec. (d)(2)(P) to (T). Pub. L. 103-66, § 13252(b)(2), added subpar. (P) and redesignated former subpars. (P) through (S) as (Q) through (T), respectively.

1992—Subsec. (d)(3)(E). Pub. L. 102-486 added subpar. (E).

1990—Subsec. (d)(1)(B)(x). Pub. L. 101-508, § 11323(b)(2), substituted “subsection (b) or (e) of section 1060” for “section 1060(b)”.

Subsec. (d)(1)(B)(xi). Pub. L. 101-508, § 11212(e)(1), as amended by Pub. L. 104-188, § 1702(b)(1), struck out “, or subsection (e),” after “(c)(4)”.

Subsec. (d)(1)(B)(xii). Pub. L. 101-508, § 11323(c)(2), added cl. (xii) relating to subpar. (C) of section 338(h)(10).

Pub. L. 101-508, § 11212(e)(1), as amended by Pub. L. 104-188, § 1702(b)(1), added cl. (xii) relating to section 4101(d).

1989—Pub. L. 101-239, § 7711(a), amended section generally, substituting subsecs. (a) to (d) for former subsec. (a) relating to reasonable cause waivers, subsec. (b) relating to payment of penalty, subsec. (c) relating to special rules for failure to file interest and dividend returns or statements, and subsec. (d) relating to definitions.

Subsec. (d)(1)(B)(viii) to (xi). Pub. L. 101-239, § 7811(c)(3), amended cls. (viii) to (xi) generally. Prior to amendment, cls. (viii) to (xi) read as follows:

“(viii) section 6052(a) (relating to reporting payment of wages in the form of group-term life insurance).

“(ix) section 6053(c)(1) (relating to reporting with respect to certain tips), or

“(xi) section 1060(b) (relating to reporting requirements of transferees and transferees in certain asset acquisitions).

“(xi) subparagraph (A) or (C) of subsection (c)(4), or subsection (d), of section 4093 (relating to information reporting with respect to tax on diesel and aviation fuels).”

Subsec. (d)(2). Pub. L. 101-239, § 7813(a), struck out “or” after “insurance,” in subpar. (Q), substituted “tips, or” for “tips.” in subpar. (R), and redesignated subpar. (U) as (S).

1988—Subsec. (d)(1)(B). Pub. L. 100-647, § 3001(b)(1), which directed that “or” be struck out at end of cl. (ix), “, or” be substituted for period at end of cl. (x), and cl. (xi) relating to section 4093 be added, was executed by striking out “or” at end of cl. (ix) and adding cl. (xi) in view of intervening amendments by section 1941(b)(2)(M)(i) of Pub. L. 100-418, and by section 1006(h)(3)(A) of Pub. L. 100-647.

Pub. L. 100-647, § 1006(h)(3)(A), struck out “or” at end of cl. (ix), substituted “, or” for period at end of cl. (x), and added cl. (xi) relating to section 1060.

Pub. L. 100-418, § 1941(b)(2)(M)(i), redesignated cls. (ii) to (x) as (i) to (ix) and struck out former cl. (i) which

read as follows: “section 4997(a) (relating to information with respect to windfall profit tax on crude oil).”.

Subsec. (d)(2). Pub. L. 100-647, § 3001(b)(2), which directed that “or” be struck out at end of subpar. (S), “, or” be substituted for period at end of subpar. (T), and subpar. (U) be added, was executed by adding subpar. (U) in view of intervening amendment by section 1941(b)(2)(M)(ii) of Pub. L. 100-418.

Pub. L. 100-418, § 1941(b)(2)(M)(ii), redesignated subpars. (B) to (J) as (A) to (I), respectively, and struck out former subpar. (A) which read as follows: “section 4997(a) (relating to records and information; regulations),” and redesignated subpars. (L) to (T) as (J) to (R), respectively, and struck out former subpar. (K) which read as follows: “section 6050C (relating to information regarding windfall profit tax on domestic crude oil).”.

Subsec. (d)(2)(B). Pub. L. 100-647, § 1015(a), substituted “6031(b) or (c)” for “6031(b)”.

#### EFFECTIVE DATE OF 2017 AMENDMENT

Amendment by section 11051(b)(2)(C) of Pub. L. 115-97 applicable to any divorce or separation instrument (as defined in former section 71(b)(2) of this title as in effect before Dec. 22, 2017) executed after Dec. 31, 2018, and to such instruments executed on or before Dec. 31, 2018, and modified after Dec. 31, 2018, if the modification expressly provides that the amendment made by section 11051 of Pub. L. 115-97 applies to such modification, see section 11051(c) of Pub. L. 115-97, set out as a note under section 61 of this title.

Amendment by section 13520(c)(1) of Pub. L. 115-97 applicable to reportable policy sales (as defined in section 6050Y(d)(2) of this title) after Dec. 31, 2017, and reportable death benefits (as defined in section 6050Y(d)(4) of this title) paid after Dec. 31, 2017, see section 13520(d) of Pub. L. 115-97, set out as a note under section 6047 of this title.

#### EFFECTIVE DATE OF 2015 AMENDMENT

Amendment by Pub. L. 114-41 applicable to property with respect to which an estate tax return is filed after July 31, 2015, see section 2004(d) of Pub. L. 114-41, set out as a note under section 1014 of this title.

Pub. L. 114-27, title VIII, § 805(b), June 29, 2015, 129 Stat. 416, provided that: “The amendments made by this section [amending this section] shall apply to returns required to be made, and statements required to be furnished, after December 31, 2015.”

#### EFFECTIVE DATE OF 2010 AMENDMENT

Amendment by section 1502(b) of Pub. L. 111-148 applicable to calendar years beginning after 2013, see section 1502(e) of Pub. L. 111-148, set out as an Effective Date note under section 6055 of this title.

Amendment by section 1514(b) of Pub. L. 111-148 applicable to periods beginning after Dec. 31, 2013, see section 1514(d) of Pub. L. 111-148, set out as an Effective Date note under section 6056 of this title.

Amendment by section 10108(j)(3)(E), (F) of Pub. L. 111-148 applicable to periods beginning after Dec. 31, 2013, see section 10108(j)(4) of Pub. L. 111-148, set out as a note under section 6056 of this title.

Amendment by section 501(c)(6), (7) of Pub. L. 111-147 applicable to payments made after Dec. 31, 2012, with certain exceptions, see section 501(d)(1), (2) of Pub. L. 111-147, set out as a note under section 1471 of this title.

Amendment by section 522(b) of Pub. L. 111-147 applicable to returns the due date for which (determined without regard to extensions) is after Mar. 18, 2010, see section 522(c) of Pub. L. 111-147, set out as a note under section 6011 of this title.

#### EFFECTIVE DATE OF 2008 AMENDMENT

Amendment by Pub. L. 110-343 effective Jan. 1, 2011, see section 403(e)(1) of Pub. L. 110-343, set out as a note under section 1012 of this title.

Amendment by Pub. L. 110-289 applicable to returns for calendar years beginning after Dec. 31, 2010, with ex-

ception for purposes of carrying out any TIN matching program, see section 3091(e) of Pub. L. 110-289, set out as a note under section 3406 of this title.

#### EFFECTIVE DATE OF 2007 AMENDMENT

Amendment by Pub. L. 110-172 effective as if included in the provisions of the Tax Relief and Health Care Act of 2006, Pub. L. 109-432, to which such amendment relates, see section 11(b)(3) of Pub. L. 110-172, set out as a note under section 168 of this title.

#### EFFECTIVE DATE OF 2006 AMENDMENT

Amendment by Pub. L. 109-432 applicable to calendar years beginning after Dec. 20, 2006, see section 403(d) of Pub. L. 109-432, set out as a note under section 6039 of this title.

Amendment by section 844(d)(2) of Pub. L. 109-280 applicable to contracts issued after Dec. 31, 1996, but only with respect to taxable years beginning after Dec. 31, 2009, and to charges made after Dec. 31, 2009, see section 844(g)(1), (3) of Pub. L. 109-280, set out as a note under section 72 of this title.

Amendment by section 1211(b)(1) of Pub. L. 109-280 applicable to acquisitions of contracts after Aug. 17, 2006, see section 1211(d) of Pub. L. 109-280, set out as an Effective Date note under section 6050V of this title.

#### EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by section 805(b) of Pub. L. 108-357 applicable to acquisitions after Oct. 22, 2004, see section 805(d) of Pub. L. 108-357, set out as an Effective Date note under section 6043A of this title.

Amendment by section 853(d)(2)(L), (M) of Pub. L. 108-357 applicable to aviation-grade kerosene removed, entered, or sold after Dec. 31, 2004, see section 853(e) of Pub. L. 108-357, set out as a note under section 4041 of this title.

#### EFFECTIVE DATE OF 1998 AMENDMENT

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

#### EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by section 201(c)(2) of Pub. L. 105-34 applicable to expenses paid after Dec. 31, 1997 (in taxable years ending after such date), for education furnished in academic periods beginning after such date, see section 201(f) of Pub. L. 105-34, set out as an Effective Date note under section 25A of this title.

Amendment by section 1213(b) of Pub. L. 105-34 applicable to leases entered into after Aug. 5, 1997, see section 1213(e) of Pub. L. 105-34, set out as an Effective Date note under section 110 of this title.

Amendment by section 1223(b) of Pub. L. 105-34 applicable to partnership taxable years beginning after Dec. 31, 1997, see section 1226 of Pub. L. 105-34, as amended, set out as a note under section 6011 of this title.

Amendment by section 1602(d)(2)(A) 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 Pub. L. 104-191 applicable to benefits paid after Dec. 31, 1996, see section 323(d) of Pub. L. 104-191, set out as an Effective Date note under section 6050Q of this title.

Amendment by section 1116(b)(2)(A), (B) of Pub. L. 104-188 applicable to payments made after Dec. 31, 1997, see section 1116(b)(3) of Pub. L. 104-188, set out as an Effective Date note under section 6050R of this title.

Amendment by section 1455(a) 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.

Amendment by section 1615(a)(2)(B) of Pub. L. 104-188 applicable with respect to returns the due date for which, without regard to extensions, is on or after the 30th day after Aug. 20, 1996, with special rule for 1995 and 1996, see section 1615(d) of Pub. L. 104-188, set out as a note under section 21 of this title.

Amendment by section 1702(b)(1), (c)(2) of Pub. L. 104-188 effective, except as otherwise expressly provided, as if included in the provision of the Revenue Reconciliation Act of 1990, Pub. L. 101-508, title XI, to which such amendment relates, see section 1702(i) of Pub. L. 104-188, set out as a note under section 38 of this title.

Amendment by section 1901(c)(1) of Pub. L. 104-188, to the extent related to section 6048(a) of this title, applicable to reportable events (as defined in such section) occurring after Aug. 20, 1996, to the extent related to section 6048(b) of this title, applicable to taxable years of United States persons beginning after Dec. 31, 1995, and to the extent related to section 6048(c) of this title, applicable to distributions received after Aug. 20, 1996, see section 1901(d) of Pub. L. 104-188, set out as a note under section 6048 of this title.

#### EFFECTIVE DATE OF 1994 AMENDMENT

Amendment by Pub. L. 103-322 effective on 60th day after date on which temporary regulations are prescribed under Pub. L. 103-322, § 20415(c), see section 20415(d) of Pub. L. 103-322, set out as a note under section 6050I of this title.

#### EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by Pub. L. 103-66 applicable, except as otherwise provided, to discharges of indebtedness after Dec. 31, 1993, see section 13252(d) of Pub. L. 103-66, set out as an Effective Date note under section 6050P of this title.

#### EFFECTIVE DATE OF 1992 AMENDMENT

Amendment by Pub. L. 102-486 applicable to taxable years beginning after Dec. 31, 1992, see section 1933(c) of Pub. L. 102-486, set out as a note under section 6109 of this title.

#### EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by section 11212(e)(1) of Pub. L. 101-508 effective Dec. 1, 1990, see section 11212(f)(2) of Pub. L. 101-508, set out as a note under section 4081 of this title.

Amendment by section 11323(b)(2), (c)(2) of Pub. L. 101-508 applicable to acquisitions after Oct. 9, 1990, but not applicable to any acquisition pursuant to a written binding contract in effect on Oct. 9, 1990, and at all times thereafter before such acquisition, see section 11323(d) of Pub. L. 101-508, set out as a note under section 338 of this title.

#### EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by section 7711(a) of Pub. L. 101-239 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 a note under section 6721 of this title.

Amendment by sections 7811(c)(3) and 7813(a) of Pub. L. 101-239 effective, except as otherwise provided, as if included in the provision of the Technical and Miscellaneous Revenue Act of 1988, Pub. L. 100-647, to which such amendment relates, see section 7817 of Pub. L. 101-239, set out as a note under section 1 of this title.

#### EFFECTIVE DATE OF 1988 AMENDMENTS

Amendment by sections 1006(h)(3)(A) and 1015(a) 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 re-

lates, see section 1019(a) of Pub. L. 100-647, set out as a note under section 1 of this title.

Pub. L. 100-647, title III, §3001(c), Nov. 10, 1988, 102 Stat. 3615, provided that:

“(1) IN GENERAL.—The amendments made by this section [amending this section and sections 4093 and 7232 of this title] shall take effect on January 1, 1989.

“(2) REFUNDS WITH INTEREST FOR PRE-EFFECTIVE DATE PURCHASES.—

“(A) IN GENERAL.—In the case of fuel—

“(i) which is purchased from a producer or importer during the period beginning on April 1, 1988, and ending on December 31, 1988,

“(ii) which is used (before the claim under this subparagraph is filed) by any person in a non-taxable use (as defined in section 6427(l)(2) of the 1986 Code), and

“(iii) with respect to which a claim is not permitted to be filed for any quarter under section 6427(i) of the 1986 Code,

the Secretary of the Treasury or the Secretary’s delegate shall pay (with interest) to such person the amount of tax imposed on such fuel under section 4091 of the 1986 Code (to the extent not attributable to amounts described in section 6427(l)(3) of the 1986 Code) if claim therefor is filed not later than June 30, 1989. Not more than 1 claim may be filed under the preceding sentence and such claim shall not be taken into account under section 6427(i) of the 1986 Code. Any claim for refund filed under this paragraph shall be considered a claim for refund under section 6427(l) of the 1986 Code.

“(B) INTEREST.—The amount of interest payable under subparagraph (A) shall be determined under section 6611 of the 1986 Code except that the date of the overpayment with respect to fuel purchased during any month shall be treated as being the 1st day of the succeeding month. No interest shall be paid under this paragraph with respect to fuel used by any agency of the United States.

“(C) REGISTRATION PROCEDURES REQUIRED TO BE SPECIFIED.—Not later than the 30th day after the date of the enactment of this Act [Nov. 10, 1988], the Secretary of the Treasury or the Secretary’s delegate shall prescribe the procedures for complying with the requirements of section 4093(c)(3) of the 1986 Code (as added by this section).”

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

EFFECTIVE DATE

Section 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 a note under section 6721 of this title.

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 ves-

sel 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 tax-