

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-