

1975, Pub. L. 94-164, §5(b), 89 Stat. 975; June 30, 1976, Pub. L. 94-331, §3(b), 90 Stat. 782; Sept. 3, 1976, Pub. L. 94-396, §2(a)(2), 90 Stat. 1201; Sept. 17, 1976, Pub. L. 94-414, §3(b), 90 Stat. 1273; Oct. 4, 1976, Pub. L. 94-455, title XIX, §1906(b)(13)(A), 90 Stat. 1834; Aug. 13, 1981, Pub. L. 97-34, title VII, §725(c)(3), 95 Stat. 346; Sept. 3, 1982, Pub. L. 97-248, title III, §328(b)(3), 96 Stat. 618, related to installment payments of estimated income tax by individuals.

EFFECTIVE DATE OF REPEAL

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

[§ 6154. Repealed. Pub. L. 100-203, title X, § 10301(b)(1), Dec. 22, 1987, 101 Stat. 1330-429]

Section, acts Aug. 16, 1954, ch. 736, 68A Stat. 760; Feb. 26, 1964, Pub. L. 88-272, title I, §122(a), 78 Stat. 25; Mar. 15, 1966, Pub. L. 89-368, title I, §104(a), 80 Stat. 64; June 28, 1968, Pub. L. 90-364, title I, §103(b), 82 Stat. 260; Dec. 23, 1975, Pub. L. 94-164, §5(c), 89 Stat. 975; June 30, 1976, Pub. L. 94-331, §3(c), 90 Stat. 782; Sept. 3, 1976, Pub. L. 94-396, §2(a)(3), 90 Stat. 1201; Sept. 17, 1976, Pub. L. 94-414, §3(c), 90 Stat. 1273; Oct. 4, 1976, Pub. L. 94-455, title IX, §901(c)(3), title XIX, §1906(a)(10), (b)(13)(A), 90 Stat. 1607, 1825, 1834; Nov. 6, 1978, Pub. L. 95-600, title III, §301(b)(20)(A), 92 Stat. 2823; Jan. 12, 1983, Pub. L. 97-448, title II, §201(j)(2), 96 Stat. 2396; Oct. 17, 1986, Pub. L. 99-499, title V, §516(b)(4)(A), 100 Stat. 1771; Oct. 22, 1986, Pub. L. 99-514, title VII, §701(d)(1), title XV, §1542(a), 100 Stat. 2341, 2751; Nov. 10, 1988, Pub. L. 100-647, title I, §§1007(g)(10), 1015(h), 102 Stat. 3435, 3571, related to installment payments of estimated income tax by corporations.

EFFECTIVE DATE OF REPEAL

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

§ 6155. Payment on notice and demand

(a) General rule

Upon receipt of notice and demand from the Secretary, there shall be paid at the place and time stated in such notice the amount of any tax (including any interest, additional amounts, additions to tax, and assessable penalties) stated in such notice and demand.

(b) Cross references

(1) For restrictions on assessment and collection of deficiency assessments of taxes subject to the jurisdiction of the Tax Court, see sections 6212 and 6213.

(2) For provisions relating to assessment of claims allowed in a receivership proceeding, see section 6873.

(3) For provisions relating to jeopardy assessments, see subchapter A of chapter 70.

(Aug. 16, 1954, ch. 736, 68A Stat. 760; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 96-589, §6(i)(7), Dec. 24, 1980, 94 Stat. 3410.)

AMENDMENTS

1980—Subsec. (b)(2). Pub. L. 96-589 struck out reference to a bankruptcy proceeding.

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

EFFECTIVE DATE OF 1980 AMENDMENT

Amendment by Pub. L. 96-589 effective Oct. 1, 1979, but not applicable to proceedings under Title 11, Bank-

ruptcy, commenced before Oct. 1, 1979, see section 7(e) of Pub. L. 96-589, set out as a note under section 108 of this title.

[§ 6156. Repealed. Pub. L. 108-357, title VIII, § 867(b)(1), Oct. 22, 2004, 118 Stat. 1622]

Section, added Pub. L. 87-61, title II, §203(c)(1), June 29, 1961, 75 Stat. 125; amended Pub. L. 91-258, title II, §206(b), (d)(2), May 21, 1970, 84 Stat. 245, 246; Pub. L. 91-605, title III, §303(a)(10), Dec. 31, 1970, 84 Stat. 1744; Pub. L. 94-280, title III, §303(a)(10), May 5, 1976, 90 Stat. 456; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 95-599, title V, §502(a)(9), Nov. 6, 1978, 92 Stat. 2756; Pub. L. 97-248, title II, §280(c)(2)(C)-(E), Sept. 3, 1982, 96 Stat. 564; Pub. L. 97-424, title V, §516(a)(6), Jan. 6, 1983, 96 Stat. 2183; Pub. L. 100-17, title V, §502(d)(2), Apr. 2, 1987, 101 Stat. 257; Pub. L. 101-508, title XI, §11211(f)(2), Nov. 5, 1990, 104 Stat. 1388-427; Pub. L. 102-240, title VIII, §8002(c)(2), Dec. 18, 1991, 105 Stat. 2203; Pub. L. 105-178, title IX, §9002(a)(2)(B), June 9, 1998, 112 Stat. 500, related to installment payments of tax on use of highway motor vehicles.

A prior section 6156 was renumbered section 6157 of this title, prior to repeal by Pub. L. 91-53, §2(a), Aug. 7, 1969, 83 Stat. 91.

EFFECTIVE DATE OF REPEAL

Repeal applicable to taxable periods beginning after Oct. 22, 2004, see section 867(e) of Pub. L. 108-357, set out as an Effective Date of 2004 Amendment note under section 4481 of this title.

§ 6157. Payment of Federal unemployment tax on quarterly or other time period basis

(a) General rule

Every person who for the calendar year is an employer (as defined in section 3306(a)) shall—

(1) if the person is such an employer for the preceding calendar year (determined by only taking into account wages paid and employment during such preceding calendar year), compute the tax imposed by section 3301 for each of the first 3 calendar quarters in the calendar year on wages paid for services with respect to which the person is such an employer for such preceding calendar year (as so determined), and

(2) if the person is not such an employer for the preceding calendar year with respect to any services (as so determined), compute the tax imposed by section 3301 on wages paid for services with respect to which the person is not such an employer for the preceding calendar year (as so determined)—

(A) for the period beginning with the first day of the calendar year and ending with the last day of the calendar quarter (excluding the last calendar quarter) in which such person becomes such an employer with respect to such services, and

(B) for the third calendar quarter of such year, if the period specified in subparagraph (A) includes only the first two calendar quarters of the calendar year.

The tax for any calendar quarter or other period shall be computed as provided in subsection (b) and the tax as so computed shall, except as otherwise provided in subsection (c), be paid in such manner and at such time as may be provided in regulations prescribed by the Secretary.

(b) Computation of tax

The tax for any calendar quarter or other period referred to in paragraph (1) or (2) of subsection (a) shall be computed by multiplying the amount of wages (as defined in section 3306(b)) paid in such calendar quarter or other period by 0.6 percent. In the case of wages paid in any calendar quarter or other period during a calendar year to which paragraph (1) of section 3301 applies, the amount of such wages shall be multiplied by 0.8 percent in lieu of 0.6 percent.

(c) Special rule where accumulated amount does not exceed \$100

Nothing in this section shall require the payment of tax with respect to any calendar quarter or other period if the tax under section 3301 for such period, plus any unpaid amounts for prior periods in the calendar year, does not exceed \$100.

(Added Pub. L. 91-53, §2(a), Aug. 7, 1969, 83 Stat. 91; amended Pub. L. 91-373, title I, §101(b)(1), (2), Aug. 10, 1970, 84 Stat. 696; Pub. L. 92-329, §2(b), June 30, 1972, 86 Stat. 398; Pub. L. 94-455, title XIX, §1906(a)(11), (b)(13)(A), Oct. 4, 1976, 90 Stat. 1825, 1834; Pub. L. 94-566, title I, §114(b), title II, §211(e)(3) [(c)(3)], Oct. 20, 1976, 90 Stat. 2669, 2677; Pub. L. 97-248, title II, §271(b)(2)(C), (c)(3)(C), Sept. 3, 1982, 96 Stat. 555; Pub. L. 98-76, title II, §231(b)(1), Aug. 12, 1983, 97 Stat. 428; Pub. L. 100-647, title VII, §7106(c)(1), Nov. 10, 1988, 102 Stat. 3773; Pub. L. 101-239, title VII, §7841(d)(12), Dec. 19, 1989, 103 Stat. 2428.)

PRIOR PROVISIONS

A prior section 6157, act Aug. 16, 1954, ch. 736, 68A Stat. 761, §6156; renumbered §6157, June 29, 1961, Pub. L. 87-61, title II, §203(c)(1), 75 Stat. 125, made a cross reference provision for payment of taxes under provisions of the Tariff Act, prior to repeal by Pub. L. 91-53, §2(a), Aug. 7, 1969, 83 Stat. 91.

AMENDMENTS

1989—Subsec. (a). Pub. L. 101-239 substituted “subsection (c)” for “subsections (c) and (d)” in last sentence.

1988—Subsec. (d). Pub. L. 100-647 struck out subsec. (d) which related to quarterly payment of railroad unemployment repayment tax.

1983—Subsec. (d). Pub. L. 98-76 added subsec. (d).

1982—Subsec. (b). Pub. L. 97-248, §271(c)(3)(C), substituted “0.6” for “0.5” in two places.

Pub. L. 97-248, §271(b)(2)(C), substituted “0.8” for “0.7”.

1976—Subsec. (a). Pub. L. 94-566, §114(b), amended subsec. (a) generally, changing the general rule covering payment of Federal unemployment tax on a quarterly or other time period basis to conform to the altered definitions of employment and wages pertaining to domestic and agricultural service in section 3306 of this title.

Pub. L. 94-455, §1906(a)(11)(B), (b)(13)(A), substituted “subsection (c)” for “subsections (c) and (d)” and struck out “or his delegate” after “Secretary”.

Subsec. (b). Pub. L. 94-566, §211(e)(3) [(c)(3)], substituted “In the case of wages paid in any calendar quarter or other period during a calendar year to which paragraph (1) of section 3301 applies, the amount of such wages shall be multiplied by 0.7 percent in lieu of 0.5 percent” for “In the case of wages paid in any calendar quarter or other period during 1973, the amount of such wages shall be multiplied by 0.58 percent in lieu of 0.5 percent”.

Subsecs. (c), (d). Pub. L. 94-455, §1906(a)(11)(A), redesignated subsec. (d) as (c). Former subsec. (c), which re-

lated to the percentage reduction for 1970 and 1971 of the tax computed in subsec. (b), was struck out.

1972—Subsec. (b). Pub. L. 92-329 inserted provisions setting forth the computation of tax in the case of wages paid in any calendar quarter or other period during 1973.

1970—Subsec. (a)(1). Pub. L. 91-373, §101(b)(1), reduced from 4 to 1 the number of individuals which a person had to employ on each of some 20 days during the preceding calendar year and inserted provision covering persons who, during any calendar quarter in the preceding calendar year, paid wages of \$1,500 or more.

Subsec. (b). Pub. L. 91-373, §101(b)(2), substituted “0.5 percent” for “the number of percentage points (including fractional points) by which the rate of tax specified in section 3301 exceeds .7 percent”. be the date on which payment would have been required if such remainder had been the tax.

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-647 applicable to remuneration paid after Dec. 31, 1988, see section 7106(d) of Pub. L. 100-647, set out as a note under section 3321 of this title.

EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by Pub. L. 98-76 applicable to remuneration paid after June 30, 1986, see section 231(d) of Pub. L. 98-76, set out as an Effective Date note under section 3321 of this title.

EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by section 271(b)(2)(C) of Pub. L. 97-248 applicable to remuneration paid after Dec. 31, 1982, see section 271(d)(1) of Pub. L. 97-248, as amended, set out as a note under section 3301 of this title.

Amendment by section 271(c)(3)(C) of Pub. L. 97-248 applicable to remuneration paid after Dec. 31, 1984, see section 271(d)(2) of Pub. L. 97-248, as amended, set out as a note under section 3301 of this title.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 114(b) of Pub. L. 94-566 effective with respect to remuneration paid after Dec. 31, 1977, for services performed after that date, see section 114(c) of Pub. L. 94-566 set out as a note under section 3306 of this title.

Amendment by section 211(e)(3) of Pub. L. 94-566 effective Oct. 20, 1976, see section 211(d)(3) of Pub. L. 94-566, set out as a note under section 1101 of Title 42, The Public Health and Welfare.

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by section 101(b)(1) of Pub. L. 91-373 applicable with respect to calendar years beginning after Dec. 31, 1971, see section 101(c)(1) of Pub. L. 91-373, set out as a note under section 3306 of this title.

Pub. L. 91-373, title I, §101(c)(2), Aug. 10, 1970, 84 Stat. 696, provided that: “The amendment made by subsection (b)(2) [amending this section] shall apply with respect to calendar years beginning after December 31, 1969.”

EFFECTIVE DATE

Pub. L. 91-53, §4(a), Aug. 7, 1969, 83 Stat. 93, provided that: “The amendments made by the first two sections of this Act [enacting section 6317 and amending this section and sections 3306, 6201, 6513, and 6601 of this title] shall apply with respect to calendar years beginning after December 31, 1969.”

EXTENSION OF TIME FOR PAYMENT OF ADDITIONAL FUTA TAXES

Pub. L. 102-244, §4, Feb. 7, 1992, 106 Stat. 4, provided that:

“(a) IN GENERAL.—Notwithstanding any other provision of law, if a qualified taxpayer is required to pay additional taxes for taxable years beginning in 1991

with respect to any employment in any State by reason of such State being declared a credit reduction State, such taxpayer may elect to defer the filing and payment of such additional taxes to a date no later than June 30, 1992.

“(b) INTEREST.—Notwithstanding subsection (a), for purposes of section 6601(a) of the Internal Revenue Code of 1986, the last date prescribed for payment of any additional taxes for which an election is made under subsection (a) shall be January 31, 1992.

“(c) DEFINITIONS.—For purposes of this section—

“(1) QUALIFIED TAXPAYER.—The term ‘qualified taxpayer’ means a taxpayer—

“(A) in a State which has been declared a credit reduction State for taxable years beginning in 1991, and

“(B) who did not receive notice of such credit reduction before December 1, 1991 from either the State unemployment compensation agency or the Internal Revenue Service.

“(2) CREDIT REDUCTION STATE.—The term ‘credit reduction State’ means a State with respect to which the Internal Revenue Service has determined that a reduction in credits is applicable for taxable years beginning in 1991 pursuant to the provisions of section 3302 of the Internal Revenue Code of 1986.

“(d) TIME AND MANNER FOR MAKING ELECTION.—An election under this section shall be made at such time and in such manner as the Secretary of the Treasury shall prescribe.”

WAGES PAID IN 1970 CALENDAR QUARTERS ENDING
BEFORE AUGUST 10, 1970

Pub. L. 91-373, title III, §301(b), Aug. 10, 1970, 84 Stat. 713, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: “For purposes of section 6157 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] (relating to payment of Federal unemployment tax on quarterly or other time period basis), in computing tax as required by subsections (a)(1) and (2) of such section, the percentage contained in subsection (b) of such section applicable with respect to wages paid in any calendar quarter in 1970 ending before the date of the enactment of this Act [Aug. 10, 1970] shall be treated as being 0.4 percent.”

[§ 6158. Repealed. Pub. L. 101-508, title XI, § 11801(a)(44), Nov. 5, 1990, 104 Stat. 1388-521]

Section, added Pub. L. 94-452, §3(a), Oct. 2, 1976, 90 Stat. 1512; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834, related to installment payment of tax attributable to divestitures pursuant to Bank Holding Company Act Amendments of 1970.

SAVINGS PROVISION

For provisions that nothing in repeal by Pub. L. 101-508 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Nov. 5, 1990, for purposes of determining liability for tax for periods ending after Nov. 5, 1990, see section 11821(b) of Pub. L. 101-508, set out as a note under section 45K of this title.

§ 6159. Agreements for payment of tax liability in installments

(a) Authorization of agreements

The Secretary is authorized to enter into written agreements with any taxpayer under which such taxpayer is allowed to make payment on any tax in installment payments if the Secretary determines that such agreement will facilitate full or partial collection of such liability.

(b) Extent to which agreements remain in effect

(1) In general

Except as otherwise provided in this subsection, any agreement entered into by the Secretary under subsection (a) shall remain in effect for the term of the agreement.

(2) Inadequate information or jeopardy

The Secretary may terminate any agreement entered into by the Secretary under subsection (a) if—

(A) information which the taxpayer provided to the Secretary prior to the date such agreement was entered into was inaccurate or incomplete, or

(B) the Secretary believes that collection of any tax to which an agreement under this section relates is in jeopardy.

(3) Subsequent change in financial conditions

If the Secretary makes a determination that the financial condition of a taxpayer with whom the Secretary has entered into an agreement under subsection (a) has significantly changed, the Secretary may alter, modify, or terminate such agreement.

(4) Failure to pay an installment or any other tax liability when due or to provide requested financial information

The Secretary may alter, modify, or terminate an agreement entered into by the Secretary under subsection (a) in the case of the failure of the taxpayer—

(A) to pay any installment at the time such installment payment is due under such agreement,

(B) to pay any other tax liability at the time such liability is due, or

(C) to provide a financial condition update as requested by the Secretary.

(5) Notice requirements

The Secretary may not take any action under paragraph (2), (3), or (4) unless—

(A) a notice of such action is provided to the taxpayer not later than the day 30 days before the date of such action, and

(B) such notice includes an explanation why the Secretary intends to take such action.

The preceding sentence shall not apply in any case in which the Secretary believes that collection of any tax to which an agreement under this section relates is in jeopardy.

(c) Secretary required to enter into installment agreements in certain cases

In the case of a liability for tax of an individual under subtitle A, the Secretary shall enter into an agreement to accept the full payment of such tax in installments if, as of the date the individual offers to enter into the agreement—

(1) the aggregate amount of such liability (determined without regard to interest, penalties, additions to the tax, and additional amounts) does not exceed \$10,000;

(2) the taxpayer (and, if such liability relates to a joint return, the taxpayer's spouse) has not, during any of the preceding 5 taxable years—

(A) failed to file any return of tax imposed by subtitle A;