

**§ 6215. Assessment of deficiency found by Tax Court**

**(a) General rule**

If the taxpayer files a petition with the Tax Court, the entire amount redetermined as the deficiency by the decision of the Tax Court which has become final shall be assessed and shall be paid upon notice and demand from the Secretary. No part of the amount determined as a deficiency by the Secretary but disallowed as such by the decision of the Tax Court which has become final shall be assessed or be collected by levy or by proceeding in court with or without assessment.

**(b) Cross references**

**(1) For assessment or collection of the amount of the deficiency determined by the Tax Court pending appellate court review, see section 7485.**

**(2) For dismissal of petition by Tax Court as affirmation of deficiency as determined by the Secretary, see section 7459(d).**

**(3) For decision of Tax Court that tax is barred by limitation as its decision that there is no deficiency, see section 7459(e).**

**(4) For assessment of damages awarded by Tax Court for instituting proceedings merely for delay, see section 6673.**

**(5) For rules applicable to Tax Court proceedings, see generally subchapter C of chapter 76.**

**(6) For extension of time for paying amount determined as deficiency, see section 6161(b).**

(Aug. 16, 1954, ch. 736, 68A Stat. 773; Pub. L. 94-455, title XIX, §1906(a)(16), (b)(13)(A), Oct. 4, 1976, 90 Stat. 1825, 1834; Pub. L. 99-514, title XIV, §1404(c)(2), Oct. 22, 1986, 100 Stat. 2714; Pub. L. 115-141, div. U, title IV, §401(b)(46), Mar. 23, 2018, 132 Stat. 1204.)

AMENDMENTS

2018—Subsec. (b)(5) to (7). Pub. L. 115-141 redesignated pars. (6) and (7) as (5) and (6), respectively, and struck out former par. (5) which read as follows: “For treatment of certain deficiencies as having been paid, in connection with sale of surplus war-built vessels, see section 9(b)(8) of the Merchant Ship Sales Act of 1946 (50 U.S.C. App. 1742).”

1986—Subsec. (b)(7), (8). Pub. L. 99-514 redesignated par. (8) as (7) and struck out former par. (7) which read as follows: “For proration of deficiency to installments, see section 6152(c).”

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

Subsec. (b)(5). Pub. L. 94-455, §1906(a)(16), struck out “60 Stat. 48;” before “50 U.S.C. App. 1742”.

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1986, see section 1404(d) of Pub. L. 99-514, set out as a note under section 643 of this title.

SAVINGS PROVISION

For provisions that nothing in amendment by Pub. L. 115-141 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Mar. 23, 2018, for purposes of determining liability for tax for periods ending after Mar. 23, 2018, see section 401(e) of Pub. L. 115-141, set out as a note under section 23 of this title.

**§ 6216. Cross references**

**(1) For procedures relating to receivership proceedings, see subchapter B of chapter 70.**

**(2) For procedures relating to jeopardy assessments, see subchapter A of chapter 70.**

**(3) For procedures relating to claims against transferees and fiduciaries, see chapter 71.**

**(4) For procedures relating to partnership items, see subchapter C.**

(Aug. 16, 1954, ch. 736, 68A Stat. 773; Pub. L. 96-589, §6(i)(9), Dec. 24, 1980, 94 Stat. 3411; Pub. L. 97-248, title IV, §402(c)(3), Sept. 3, 1982, 96 Stat. 667.)

AMENDMENTS

1982—Par. (4). Pub. L. 97-248 added par. (4).

1980—Par. (1). Pub. L. 96-589 struck out reference to bankruptcy proceedings.

EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by Pub. L. 97-248 applicable to partnership taxable years beginning after Sept. 3, 1982, with provision for the applicability of the amendment to any partnership taxable year ending after Sept. 3, 1982, if the partnership, each partner, and each indirect partner requests such application and the Secretary of the Treasury or his delegate consents to such application, see section 407(a)(1), (3) of Pub. L. 97-248, set out as a note under section 702 of this title.

EFFECTIVE DATE OF 1980 AMENDMENT

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

**Subchapter C—Treatment of Partnerships**

- Part I. In general.
- II. Partnership adjustments.
- III. Procedure.
- IV. Definitions and special rules.

PRIOR PROVISIONS

A prior subchapter C, added Pub. L. 97-248, title IV, §402(a), Sept. 3, 1982, 96 Stat. 648, consisting of sections 6221 to 6234, related to tax treatment of partnership items, prior to repeal by Pub. L. 114-74, title XI, §1101(a), (g), Nov. 2, 2015, 129 Stat. 625, 638, applicable to returns filed for partnership taxable years beginning after Dec. 31, 2017, with certain exceptions.

PART I—IN GENERAL

- Sec. 6221. Determination at partnership level.
- 6222. Partner's return must be consistent with partnership return.
- 6223. Designation of partnership representative.<sup>1</sup>

AMENDMENTS

2018—Pub. L. 115-141, div. U, title II, §206(p)(9), Mar. 23, 2018, 132 Stat. 1182, amended part I heading generally, reenacting heading without change.

**§ 6221. Determination at partnership level**

**(a) In general**

Any adjustment to a partnership-related item shall be determined, and any tax attributable thereto shall be assessed and collected, and the applicability of any penalty, addition to tax, or additional amount which relates to an adjustment to any such item shall be determined, at the partnership level, except to the extent otherwise provided in this subchapter.

<sup>1</sup> So in original. Does not conform to section catchline.