

§ 4003(k), Oct. 21, 1998, 112 Stat. 2681–910; Pub. L. 115–141, div. U, title IV, § 401(a)(280), Mar. 23, 2018, 132 Stat. 1197.)

AMENDMENTS

2018—Subsec. (d)(3)(D). Pub. L. 115–141 substituted “section 103(g)” for “section 103(f)” and “1602(g)” for “1602(f)”.

1998—Subsec. (d)(2). Pub. L. 105–277 substituted “under any such contract for the use of credit, debit, or charge cards for the payment of taxes imposed by subtitle A” for “under such contracts”.

Subsec. (e)(1). Pub. L. 105–206 substituted “section 6103(k)(9)” for “section 6103(k)(8)”.

1997—Pub. L. 105–34 amended section catchline and text generally, substituting provisions relating to payment of tax by commercially acceptable means for provisions consisting of subsecs. (a) and (b) relating to payment by check or money order and liability if a check or money order received is not duly paid.

1984—Subsec. (b)(2). Pub. L. 98–369 substituted “or cashier’s check (or other guaranteed draft)” for “or cashier’s check”, “the amount of such check (or draft)” for “the amount of such check”, and “the financial institution” for “the bank or trust company”, and substituted “such financial institution” for “such bank” in two places.

1976—Subsec. (a). Pub. L. 94–455 struck out “or his delegate” after “Secretary” wherever appearing.

EFFECTIVE DATE OF 1998 AMENDMENTS

Amendment by Pub. L. 105–277 effective as if included in the provision of the Taxpayer Relief Act of 1997, Pub. L. 105–34, to which such amendment relates, see section 4003(l) of Pub. L. 105–277, set out as a note under section 86 of this title.

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 Pub. L. 105–34 effective on the day 9 months after Aug. 5, 1997, see section 1205(d) of Pub. L. 105–34, set out as a note under section 6103 of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Pub. L. 98–369, div. A, title IV, § 448(b), July 18, 1984, 98 Stat. 818, provided that: “The amendments made by subsection (a) [amending this section] shall take effect on the date of the enactment of this Act [July 18, 1984].”

REGULATIONS

Pub. L. 105–206, title III, § 3703, July 22, 1998, 112 Stat. 777, provided that: “The Secretary of the Treasury or the Secretary’s delegate shall establish such rules, regulations, and procedures as are necessary to allow payment of taxes by check or money order made payable to the United States Treasury.”

REQUIRED NOTICE OF CERTAIN PAYMENTS

Pub. L. 104–168, title XII, § 1202, July 30, 1996, 110 Stat. 1470, provided that: “If any payment is received by the Secretary of the Treasury or his delegate from any taxpayer and the Secretary cannot associate such payment with such taxpayer, the Secretary shall make reasonable efforts to notify the taxpayer of such inability within 60 days after the receipt of such payment.”

[§ 6312. Repealed. Pub. L. 92–5, title I, § 4(a)(2), Mar. 17, 1971, 85 Stat. 5]

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 777, permitted the Secretary to receive Treasury bills, notes and certificates of indebtedness issued by the United States in payment of any internal revenue taxes or stamps.

EFFECTIVE DATE OF REPEAL

Pub. L. 92–5, title I, § 4(a), Mar. 17, 1971, 85 Stat. 5, provided that the repeal of this section is effective with respect to obligations issued after Mar. 3, 1971.

REPEALS

Pub. L. 92–5, title I, § 4(a)(2), Mar. 17, 1971, 85 Stat. 5, which repealed this section and provided for the effective date of that repeal, was itself repealed by Pub. L. 97–258, § 5(b), Sept. 13, 1982, 96 Stat. 1068, 1081.

§ 6313. Fractional parts of a cent

In the payment of any tax imposed by this title, a fractional part of a cent shall be disregarded unless it amounts to one-half cent or more, in which case it shall be increased to 1 cent.

(Aug. 16, 1954, ch. 736, 68A Stat. 778; Pub. L. 94–455, title XIX, § 1906(a)(19), Oct. 4, 1976, 90 Stat. 1825.)

AMENDMENTS

1976—Pub. L. 94–455 struck out “not payable by stamp” after “title”.

§ 6314. Receipt for taxes

(a) General rule

The Secretary shall, upon request, give receipts for all sums collected by him, excepting only when the same are in payment for stamps sold and delivered; but no receipt shall be issued in lieu of a stamp representing a tax.

(b) Duplicate receipts for payment of estate taxes

The Secretary shall, upon request, give to the person paying the tax under chapter 11 (relating to the estate tax) duplicate receipts, either of which shall be sufficient evidence of such payment, and shall entitle the executor to be credited and allowed the amount thereof by any court having jurisdiction to audit or settle his accounts.

(c) Cross references

(1) For receipt required to be furnished by employer to employee with respect to employment taxes, see section 6051.

(2) For receipt of discharge of fiduciary from personal liability, see section 2204.

(Aug. 16, 1954, ch. 736, 68A Stat. 778; Pub. L. 91–614, title I, § 101(d)(2), Dec. 31, 1970, 84 Stat. 1837; Pub. L. 94–455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

AMENDMENTS

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

1970—Subsec. (c)(2). Pub. L. 91–614 substituted “fiduciary” for “executor”.

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91–614 applicable with respect to decedents dying after Dec. 31, 1970, see section 101(j) of Pub. L. 91–614, set out as a note under section 2032 of this title.

§ 6315. Payments of estimated income tax

Payment of the estimated income tax, or any installment thereof, shall be considered payment on account of the income taxes imposed by subtitle A for the taxable year.