

1981—Pub. L. 97-34 struck out “allowances based on itemized deductions” after “withholding” in section catchline.

Subsec. (a). Pub. L. 97-34 substituted provisions relating to imposition of penalty of \$500 for statement under section 3402 resulting in decreased amounts withheld under chapter 24 and no reasonable basis existed for making such statement at the time it was made, for provisions relating to imposition of penalty of \$50 for statement under section 3402(f)(1)(F) concerning amount of wages under chapter 24, or itemized deductions under section 3402(m), and provisions setting forth conditions for mitigation of such penalty.

Subsecs. (b), (c). Pub. L. 97-34 added subsec. (b) and redesignated former subsec. (b) as (c).

1974—Subsec. (b). Pub. L. 93-406 substituted “and certain excise” for “chapter 42.”

1969—Subsec. (b). Pub. L. 91-172 inserted reference to chapter 42 taxes.

EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by section 107(a) of Pub. L. 98-67 effective Aug. 5, 1983, see section 110(c) of Pub. L. 98-67, set out as a note under section 31 of this title.

EFFECTIVE DATE OF 1981 AMENDMENT

Pub. L. 97-34, title VII, § 721(d), Aug. 13, 1981, 95 Stat. 341, provided that: “The amendments made by this section [amending sections 6682 and 7205 of this title] shall apply to acts and failures to act after December 31, 1981.”

EFFECTIVE DATE OF 1974 AMENDMENT

Amendment by Pub. L. 93-406 applicable, except as otherwise provided in section 1017(c) through (i) of Pub. L. 93-406, for plan years beginning after Sept. 2, 1974, but, in the case of plans in existence on Jan. 1, 1974, amendment by Pub. L. 93-406 applicable for plan years beginning after Dec. 31, 1975, see section 1017 of Pub. L. 93-406, set out as an Effective Date; Transitional Rules note under section 410 of this title.

EFFECTIVE DATE OF 1969 AMENDMENT

Amendment by Pub. L. 91-172 effective Jan. 1, 1970, see section 101(k)(1) of Pub. L. 91-172, set out as an Effective Date note under section 4940 of this title.

[§ 6683. Repealed. Pub. L. 109-135, title IV, § 403(n)(3)(A), Dec. 21, 2005, 119 Stat. 2626]

Section, added Pub. L. 89-809, title I, § 104(h)(4)(A), Nov. 13, 1966, 80 Stat. 1560; amended Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 105-34, title XII, § 1281(c), Aug. 5, 1997, 111 Stat. 1037, related to failure of foreign corporation to file return of personal holding company tax.

EFFECTIVE DATE OF REPEAL

Repeal effective as if included in the provisions of the American Jobs Creation Act of 2004, Pub. L. 108-357, to which it relates, see section 403(nn) of Pub. L. 109-135, set out as an Effective Date of 2005 Amendment note under section 26 of this title.

§ 6684. Assessable penalties with respect to liability for tax under chapter 42

If any person becomes liable for tax under any section of chapter 42 (relating to private foundations and certain other tax-exempt organizations) by reason of any act or failure to act which is not due to reasonable cause and either—

- (1) such person has theretofore been liable for tax under such chapter, or
- (2) such act or failure to act is both willful and flagrant,

then such person shall be liable for a penalty equal to the amount of such tax.

(Added Pub. L. 91-172, title I, § 101(c), Dec. 30, 1969, 83 Stat. 519; amended Pub. L. 100-203, title X, § 10712(c)(4), Dec. 22, 1987, 101 Stat. 1330-467.)

AMENDMENTS

1987—Pub. L. 100-203 inserted “and certain other tax-exempt organizations” after “private foundations” in parenthetical.

EFFECTIVE DATE OF 1987 AMENDMENT

Amendment by Pub. L. 100-203 applicable to taxable years beginning after Dec. 22, 1987, see section 10712(d) of Pub. L. 100-203, set out as an Effective Date note under section 4955 of this title.

EFFECTIVE DATE

Section effective Jan. 1, 1970, see section 101(k)(1) of Pub. L. 91-172, set out as a note under section 4940 of this title.

§ 6685. Assessable penalty with respect to public inspection requirements for certain tax-exempt organizations

In addition to the penalty imposed by section 7207 (relating to fraudulent returns, statements, or other documents), any person who is required to comply with the requirements of subsection (d) of section 6104 and who fails to so comply with respect to any return or application, if such failure is willful, shall pay a penalty of \$5,000 with respect to each such return or application.

(Added Pub. L. 91-172, title I, § 101(e)(4), Dec. 30, 1969, 83 Stat. 524; amended Pub. L. 96-603, § 1(d)(4), Dec. 28, 1980, 94 Stat. 3504; Pub. L. 100-203, title X, § 10704(b)(1), Dec. 22, 1987, 101 Stat. 1330-462; Pub. L. 104-168, title XIII, § 1313(b), July 30, 1996, 110 Stat. 1480; Pub. L. 105-277, div. J, title I, § 1004(b)(2)(D), Oct. 21, 1998, 112 Stat. 2681-890.)

AMENDMENTS

1998—Pub. L. 105-277 struck out “or (e)” after “subsection (d)”.

1996—Pub. L. 104-168 substituted “\$5,000” for “\$1,000”.

1987—Pub. L. 100-203 substituted current section catchline for “Assessable penalties with respect to private foundation annual returns” and amended text generally. Prior to amendment, text read as follows: “In addition to the penalty imposed by section 7207 (relating to fraudulent returns, statements, or other documents), any person who is required to comply with the requirements of section 6104(d) (relating to private foundations’ annual returns) and who fails to so comply with respect to any return, if such failure is willful, shall pay a penalty of \$1,000 with respect to each such return.”

1980—Pub. L. 96-603 substituted in section catchline “returns” for “reports”, and in text “required to comply” for “required to file the report and the notice required under section 6056 (relating to annual reports by private foundations) or to comply”, “(relating to private foundations’ annual returns) and who fails to so comply with respect to any return” for “(relating to public inspection of private foundations’ annual reports) and who fails so to file or comply”, and “each such return” for “each such report or notice”.

EFFECTIVE DATE OF 1998 AMENDMENT

Amendment by Pub. L. 105-277 applicable to requests made after the later of Dec. 31, 1998, or the 60th day after the Secretary of the Treasury first issues the regulations referred to in section 6104(d)(4) of this title, see section 1004(b)(3) of Pub. L. 105-277, set out as a note under section 6104 of this title.