

§ 6696. Rules applicable with respect to sections 6694, 6695, and 6695A

(a) Penalties to be additional to any other penalties

The penalties provided by sections 6694, 6695, and 6695A shall be in addition to any other penalties provided by law.

(b) Deficiency procedures not to apply

Subchapter B of chapter 63 (relating to deficiency procedures for income, estate, gift, and certain excise taxes) shall not apply with respect to the assessment or collection of the penalties provided by sections 6694, 6695, and 6695A.

(c) Procedure for claiming refund

Any claim for credit or refund of any penalty paid under section 6694, 6695, or 6695A shall be filed in accordance with regulations prescribed by the Secretary.

(d) Periods of limitation

(1) Assessment

The amount of any penalty under section 6694(a), 6695, or 6695A shall be assessed within 3 years after the return or claim for refund with respect to which the penalty is assessed was filed, and no proceeding in court without assessment for the collection of such tax shall be begun after the expiration of such period. In the case of any penalty under section 6694(b), the penalty may be assessed, or a proceeding in court for the collection of the penalty may be begun without assessment, at any time.

(2) Claim for refund

Except as provided in section 6694(d), any claim for refund of an overpayment of any penalty assessed under section 6694, 6695, or 6695A shall be filed within 3 years from the time the penalty was paid.

(e) Definitions

For purposes of sections 6694, 6695, and 6695A—

(1) Return

The term “return” means any return of any tax imposed by this title, any administrative adjustment request under section 6227, and any partnership adjustment tracking report under section 6226(b)(4)(A).

(2) Claim for refund

The term “claim for refund” means a claim for refund of, or credit against, any tax imposed by this title.

(Added Pub. L. 94-455, title XII, §1203(f), Oct. 4, 1976, 90 Stat. 1693; amended Pub. L. 109-280, title XII, §1219(b)(2), Aug. 17, 2006, 120 Stat. 1084; Pub. L. 110-28, title VIII, §8246(a)(2)(H), May 25, 2007, 121 Stat. 202; Pub. L. 110-172, §3(e)(2), Dec. 29, 2007, 121 Stat. 2474; Pub. L. 115-141, div. U, title II, §206(n)(3), title IV, §401(a)(311), (312), Mar. 23, 2018, 132 Stat. 1182, 1199.)

CODIFICATION

Section 1219(b)(2) of Pub. L. 109-280, which directed the amendment of section 6696 without specifying the act to be amended, was executed to this section, which is section 6696 of the Internal Revenue Code of 1986, to reflect the probable intent of Congress. See 2006 Amendment note below.

AMENDMENTS

2018—Subsec. (a). Pub. L. 115-141, §401(a)(311), substituted “sections 6694,” for “section 6694.”

Subsec. (d)(1). Pub. L. 115-141, §401(a)(312), substituted “6695,” for “section 6695.”

Subsec. (e)(1). Pub. L. 115-141, §206(n)(3), inserted “, any administrative adjustment request under section 6227, and any partnership adjustment tracking report under section 6226(b)(4)(A)” before period at end.

2007—Subsec. (d)(1). Pub. L. 110-172 substituted “, section 6695, or 6695A” for “or under section 6695”.

Subsec. (e). Pub. L. 110-28 substituted “this title” for “sub-title A” in pars. (1) and (2).

2006—Pub. L. 109-280 substituted “6694, 6695, and 6695A” for “6694 and 6695” wherever appearing in section catchline and text and “6694, 6695, or 6695A” for “6694 or 6695” wherever appearing in text. See Codification note above.

EFFECTIVE DATE OF 2018 AMENDMENT

Amendment by section 206(n)(3) of Pub. L. 115-141 effective as if included in section 1101 of Pub. L. 114-74, see section 207 of Pub. L. 115-141, set out as a note under section 6031 of this title.

EFFECTIVE DATE OF 2007 AMENDMENT

Amendment by Pub. L. 110-172 effective as if included in the provisions of the Pension Protection Act of 2006, Pub. L. 109-280, to which such amendment relates, see section 3(j) of Pub. L. 110-172, set out as a note under section 170 of this title.

Amendment by Pub. L. 110-28 applicable to returns prepared after May 25, 2007, see section 8246(c) of Pub. L. 110-28, set out as a note under section 6060 of this title.

EFFECTIVE DATE OF 2006 AMENDMENT

Amendment by Pub. L. 109-280 applicable to appraisals prepared with respect to returns or submissions filed after Aug. 17, 2006, with special rule for certain easements, see section 1219(e)(2), (3) of Pub. L. 109-280, set out as a note under section 170 of this title.

[§ 6697. Repealed. Pub. L. 111-325, title V, § 501(a), Dec. 22, 2010, 124 Stat. 3554]

Section, added Pub. L. 94-455, title XVI, §1601(b)(1), Oct. 4, 1976, 90 Stat. 1745; amended Pub. L. 95-600, title III, §362(b), Nov. 6, 1978, 92 Stat. 2851; Pub. L. 99-514, title VI, §667(a), Oct. 22, 1986, 100 Stat. 2305, related to assessable penalties with respect to liability for tax of regulated investment companies.

EFFECTIVE DATE OF REPEAL

Repeal applicable to taxable years beginning after Dec. 22, 2010, see section 501(c) of Pub. L. 111-325, set out as an Effective Date of 2010 Amendment note under section 860 of this title.

§ 6698. Failure to file partnership return

(a) General rule

In addition to the penalty imposed by section 7203 (relating to willful failure to file return, supply information, or pay tax), if any partnership required to file a return under section 6031, or a partnership adjustment tracking report under section 6226(b)(4)(A), for any taxable year—

(1) fails to file such return, or such report, at the time prescribed therefor (determined with regard to any extension of time for filing), or

(2) files a return or a report which fails to show the information required under section 6031 or 6226(b)(4)(A), respectively,

such partnership shall be liable for a penalty determined under subsection (b) for each month