

(2) **Machine guns and short-barrelled firearms, see chapter 53.**

(3) **Tobacco, snuff, cigars and cigarettes, see chapter 52.**

(Aug. 16, 1954, ch. 736, 68A Stat. 831; Pub. L. 88-36, title II, §201(d), June 4, 1963, 77 Stat. 54; Pub. L. 89-44, title VI, §601(f), June 21, 1965, 79 Stat. 155; Pub. L. 91-513, title III, §1102(c), Oct. 27, 1970, 84 Stat. 1292; Pub. L. 93-490, §3(b)(6), Oct. 26, 1974, 88 Stat. 1467; Pub. L. 94-455, title XIX, §§1904(b)(5)(B), (7)(A), (8)(B), (9)(A), 1952(n)(1), Oct. 4, 1976, 90 Stat. 1815, 1816, 1846.)

#### AMENDMENTS

1976—Par. (1). Pub. L. 94-455, §1952(n)(1), redesignated par. (3) as (1).

Par. (2). Pub. L. 94-455, §1952(n)(1), redesignated par. (6) as (2). Former par. (2), relating to cotton futures, with the included reference to subchapter D of chapter 39, was struck out.

Par. (3). Pub. L. 94-455, §1952(n)(1), redesignated par. (11) as (3). Former par. (3) redesignated (1).

Par. (4). Pub. L. 94-455, §1904(b)(5)(B), struck out par. (4) relating to documents and other instruments, with the included reference to chapter 34.

Par. (6). Pub. L. 94-455, §1952(n)(1), redesignated par. (6) as (2).

Par. (7). Pub. L. 94-455, §1904(b)(7)(A), struck out par. (7) relating to oleomargarine, with the included reference to subchapter F of chapter 38.

Par. (10). Pub. L. 94-455, §1904(b)(9)(A), struck out par. (10) relating to process, renovated, or adulterated butter, with the included reference to subchapter C of chapter 39.

Par. (11). Pub. L. 94-455, §1952(n)(1), redesignated par. (11) as (3).

Par. (12). Pub. L. 94-455, §1904(b)(8)(B), struck out par. (12) relating to white phosphorous matches, with the included reference to subchapter B of chapter 39.

1974—Par. (5). Pub. L. 93-490 struck out par. (5) relating to filled cheese, with the included reference to subchapter C of chapter 39.

1970—Par. (8). Pub. L. 91-513 struck out par. (8) relating to opium, opium for smoking, opiates, coca leaves, and marihuana, with the included reference to subchapter A of chapter 39.

1965—Par. (1). Pub. L. 89-44 struck out par. (1) relating to capital stock.

Par. (9). Pub. L. 89-44 struck out par. (9) relating to playing cards.

1963—Pars. (11) to (13). Pub. L. 88-36 redesignated pars. (12) and (13) as (11) and (12), respectively, and struck out former par. (11), which was a cross reference provision for silver bullion, to subchapter F of chapter 9.

#### EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1904(b)(5)(B), (7)(A), (8)(B), (9)(A) of Pub. L. 94-455 effective on first day of first month which begins more than ninety days after Oct. 4, 1976, see section 1904(d) of Pub. L. 94-455, set out as a note under section 4041 of this title.

Amendment by section 1952(n)(1) of Pub. L. 94-455 effective on ninetieth day after Oct. 4, 1976, see section 1952(o) of Pub. L. 94-455, set out as an Effective Date note under section 15b of Title 7, Agriculture.

#### EFFECTIVE DATE OF 1974 AMENDMENT

Amendment by Pub. L. 93-490 applicable to filled cheese manufactured, imported, or sold after Oct. 26, 1974, see section 3(c) of Pub. L. 93-490, set out as an Effective Date of Repeal note under former sections 4831 to 4834 of this title.

#### EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-513 effective on first day of seventh calendar month that begins after Oct. 26, 1970,

see section 1105(a) of Pub. L. 91-513, set out as an Effective Date note under section 951 of Title 21, Food and Drugs.

#### EFFECTIVE DATE OF 1965 AMENDMENT

Amendment by Pub. L. 89-44 to take effect in a manner consistent with effective date of change of tax provision to which related, see section 701(e) of Pub. L. 89-44, set out as a note under section 6103 of this title.

#### EFFECTIVE DATE OF 1963 AMENDMENT

Amendment by Pub. L. 88-36 applicable only with respect to transfers after June 4, 1963, see section 202 of Pub. L. 88-36, title II, June 4, 1963, 77 Stat. 54.

#### SAVINGS PROVISION

Prosecutions for any violation of law occurring, and civil seizures or forfeitures and injunctive proceedings commenced, prior to the effective date of amendment of this section by section 1102 of Pub. L. 91-513 not to be affected or abated by reason thereof, see section 1103 of Pub. L. 91-513, set out as a note under section 171 of Title 21, Food and Drugs.

### CHAPTER 70—JEOPARDY, RECEIVERSHIPS, ETC.

| Subchapter                  | Sec. <sup>1</sup> |
|-----------------------------|-------------------|
| A. Jeopardy .....           | 6851              |
| B. Receiverships, etc ..... | 6871              |

#### AMENDMENTS

1980—Pub. L. 96-589, §6(g)(3)(C), (D), Dec. 24, 1980, 94 Stat. 3410, substituted “JEOPARDY, RECEIVERSHIPS ETC.” for “JEOPARDY, BANKRUPTCY AND RECEIVERSHIPS” in chapter heading, and “Receiverships, etc.” for “Bankruptcy and receiverships” in item for subchapter B.

#### Subchapter A—Jeopardy

|         |                                             |
|---------|---------------------------------------------|
| Part I. | Termination of taxable year.                |
| II.     | Jeopardy assessments.                       |
| III.    | Special rules with respect to certain cash. |

#### AMENDMENTS

1982—Pub. L. 97-248, title III, §330(b), Sept. 3, 1982, 96 Stat. 620, added item for part III.

### PART I—TERMINATION OF TAXABLE YEAR

|            |                                                                                                        |
|------------|--------------------------------------------------------------------------------------------------------|
| Sec. 6851. | Termination assessments of income tax.                                                                 |
| 6852.      | Termination assessments in case of flagrant political expenditures of section 501(c)(3) organizations. |

#### AMENDMENTS

1987—Pub. L. 100-203, title X, §10713(b)(2)(H), Dec. 22, 1987, 101 Stat. 1330-470, added item 6852.

1976—Pub. L. 94-455, title XII, §1204(c)(12), Oct. 4, 1976, 90 Stat. 1699, substituted “assessments of income tax” for “of taxable year” in item 6851.

### § 6851. Termination assessments of income tax

#### (a) Authority for making

##### (1) In general

If the Secretary finds that a taxpayer designs quickly to depart from the United States or to remove his property therefrom, or to conceal himself or his property therein, or to do any other act (including in the case of a corporation distributing all or a part of its as-

<sup>1</sup> Section numbers editorially supplied.