

(5) Definitions

Any term used in this subsection which is also used under section 1445 shall have the same meaning as when used in such section.

(6) Regulations

The Secretary shall prescribe such regulations or other guidance as may be necessary to carry out the purposes of this subsection, including regulations providing for exceptions from the provisions of this subsection.

(g) Regulations

The Secretary shall prescribe such regulations as may be necessary to carry out the purposes of this section, including—

(1) regulations providing for the application of this section in the case of publicly traded partnerships, and

(2) regulations providing—

(A) that, for purposes of section 6655, the withholding tax imposed under this section shall be treated as a tax imposed by section 11 and any partnership required to pay such tax shall be treated as a corporation, and

(B) appropriate adjustments in applying section 6655 with respect to such withholding tax.

(Added Pub. L. 99-514, title XII, § 1246(a), Oct. 22, 1986, 100 Stat. 2582; amended Pub. L. 100-647, title I, § 1012(s)(1)(A), Nov. 10, 1988, 102 Stat. 3526; Pub. L. 101-239, title VII, § 7811(i)(6), Dec. 19, 1989, 103 Stat. 2410; Pub. L. 115-97, title I, §§ 13001(b)(3)(D), 13501(b), Dec. 22, 2017, 131 Stat. 2098, 2139; Pub. L. 115-141, div. U, title IV, § 401(a)(199), Mar. 23, 2018, 132 Stat. 1193.)

AMENDMENTS

2018—Pub. L. 115-141 substituted “Withholding of tax” for “Withholding tax” in section catchline.

2017—Subsec. (b)(2)(B). Pub. L. 115-97, § 13001(b)(3)(D), substituted “section 11(b)” for “section 11(b)(1)”.

Subsecs. (f), (g). Pub. L. 115-97, § 13501(b), added subsec. (f) and redesignated former subsec. (f) as (g).

1989—Subsec. (b)(2)(B). Pub. L. 101-239, § 7811(i)(6)(A), substituted “section 11(b)(1)” for “section 11(b)”.

Subsec. (d)(2). Pub. L. 101-239, § 7811(i)(6)(B), amended par. (2) generally. Prior to amendment, par. (2) read as follows: “A foreign partner’s share of any withholding tax paid by the partnership under this section shall be treated as distributed to such partner by such partnership on the last day of the partnership’s taxable year (for which such tax was paid).”

Subsec. (f). Pub. L. 101-239, § 7811(i)(6)(C), amended subsec. (f) generally. Prior to amendment, subsec. (f) read as follows: “The Secretary shall prescribe such regulations as may be necessary to carry out the purposes of this section, including regulations providing for the application of this section in the case of publicly traded partnerships.”

1988—Pub. L. 100-647 amended section generally, substituting provisions relating to withholding tax on foreign partners’ share of effectively connected income for provisions which related to withholding tax on amounts paid by partnerships to foreign partners.

EFFECTIVE DATE OF 2017 AMENDMENT

Amendment by section 13001(b)(3)(D) of Pub. L. 115-97 applicable to distributions made after Dec. 31, 2017, see section 13001(c)(2) of Pub. L. 115-97, set out as a note under section 11 of this title.

Pub. L. 115-97, title I, § 13501(c)(2), Dec. 22, 2017, 131 Stat. 2141, provided that: “The amendment made by subsection (b) [amending this section] shall apply to sales, exchanges, and dispositions after December 31, 2017.”

EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by Pub. L. 101-239 effective, except as otherwise provided, as if included in the provision of the Technical and Miscellaneous Revenue Act of 1988, Pub. L. 100-647, to which such amendment relates, see section 7817 of Pub. L. 101-239, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1988 AMENDMENT

Pub. L. 100-647, title I, § 1012(s)(1)(D), Nov. 10, 1988, 102 Stat. 3527, provided that: “The amendments made by this paragraph [amending sections 1446 and 6401 of this title] shall apply to taxable years beginning after December 31, 1987. No amount shall be required to be deducted and withheld under section 1446 of the 1986 Code (as in effect before the amendment made by subparagraph (A)).”

EFFECTIVE DATE

Pub. L. 99-514, title XII, § 1246(d), Oct. 22, 1986, 100 Stat. 2583, provided that: “The amendment made by this section [enacting this section and amending section 6401 of this title] shall apply to distributions after December 31, 1987 (or, if earlier, the effective date (which shall not be earlier than January 1, 1987) of the initial regulations issued under section 1446 of the Internal Revenue Code of 1986 as added by this section).”

Subchapter B—Application of Withholding Provisions

Sec.	
1461.	Liability for withheld tax.
1462.	Withheld tax as credit to recipient of income.
1463.	Tax paid by recipient of income.
1464.	Refunds and credits with respect to withheld tax.
[1465.]	Repealed.]

PRIOR PROVISIONS

A prior subchapter B, consisting of section 1451, acts Aug. 16, 1954, ch. 736, 68A Stat. 359; Oct. 4, 1976, Pub. L. 94-455, title XIX, § 1906(b)(13)(A), 90 Stat. 1834, related to tax-free covenant bonds, prior to repeal by Pub. L. 98-369, div. A, title IV, § 474(r)(29)(A), July 18, 1984, 98 Stat. 844, which repeal was not applicable with respect to obligations issued before Jan. 1, 1984, pursuant to section 475(b) of Pub. L. 98-369, set out as an Effective Date of 1984 Amendment note under section 33 of this title.

AMENDMENTS

1986—Pub. L. 99-514, title XVIII, § 1899A(73), Oct. 22, 1986, 100 Stat. 2963, substituted “Liability for withheld tax” for “Return and payment of withheld tax” in item 1461.

1984—Pub. L. 98-369, div. A, title IV, § 474(r)(29)(A), July 18, 1984, 98 Stat. 844, redesignated subchapter C as B, and struck out former subchapter B which related to tax-free covenant bonds.

1976—Pub. L. 94-455, title XIX, § 1901(b)(41), Oct. 4, 1976, 90 Stat. 1803, struck out item 1465 “Definition of withholding agent”.

[§ 1451. Repealed. Pub. L. 98-369, div. A, title IV, § 474(r)(29)(A), July 18, 1984, 98 Stat. 844]

Section, acts Aug. 16, 1954, ch. 736, 68A Stat. 359; Oct. 4, 1976, Pub. L. 94-455, title XIX, § 1906(b)(13)(A), 90 Stat. 1834, related to tax-free covenant bonds. The repeal was not applicable with respect to obligations issued before Jan. 1, 1984, pursuant to section 475(b) of Pub. L. 98-369, set out as an Effective Date of 1984 Amendment note under section 33 of this title.

§ 1461. Liability for withheld tax

Every person required to deduct and withhold any tax under this chapter is hereby made liable