

of this title and renumbering former section 6113 as section 6114 of this title] shall apply to solicitations after January 31, 1988.”

#### § 6114. Treaty-based return positions

##### (a) In general

Each taxpayer who, with respect to any tax imposed by this title, takes the position that a treaty of the United States overrules (or otherwise modifies) an internal revenue law of the United States shall disclose (in such manner as the Secretary may prescribe) such position—

- (1) on the return of tax for such tax (or any statement attached to such return), or
- (2) if no return of tax is required to be filed, in such form as the Secretary may prescribe.

##### (b) Waiver authority

The Secretary may waive the requirements of subsection (a) with respect to classes of cases for which the Secretary determines that the waiver will not impede the assessment and collection of tax.

(Added Pub. L. 100-647, title I, §1012(aa)(5)(A), Nov. 10, 1988, 102 Stat. 3532; amended Pub. L. 101-508, title XI, §11702(c), Nov. 5, 1990, 104 Stat. 1388-514.)

##### PRIOR PROVISIONS

A prior section 6114 was renumbered 6116 of this title.

##### AMENDMENTS

1990—Subsec. (b). Pub. L. 101-508 struck out “by regulations” before “waive the requirements”.

##### EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by Pub. L. 101-508 effective 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 11702(j) of Pub. L. 101-508, set out as a note under section 59 of this title.

##### EFFECTIVE DATE

Pub. L. 100-647, title I, §1012(aa)(5)(D), Nov. 10, 1988, 102 Stat. 3533, provided that: “The amendments made by this paragraph [enacting this section and section 6712 of this title and renumbering former section 6114 as section 6115 of this title] shall apply to taxable periods the due date for filing returns for which (without extension) occurs after December 31, 1988.”

#### § 6115. Disclosure related to quid pro quo contributions

##### (a) Disclosure requirement

If an organization described in section 170(c) (other than paragraph (1) thereof) receives a quid pro quo contribution in excess of \$75, the organization shall, in connection with the solicitation or receipt of the contribution, provide a written statement which—

- (1) informs the donor that the amount of the contribution that is deductible for Federal income tax purposes is limited to the excess of the amount of any money and the value of any property other than money contributed by the donor over the value of the goods or services provided by the organization, and
- (2) provides the donor with a good faith estimate of the value of such goods or services.

##### (b) Quid pro quo contribution

For purposes of this section, the term “quid pro quo contribution” means a payment made

partly as a contribution and partly in consideration for goods or services provided to the payor by the donee organization. A quid pro quo contribution does not include any payment made to an organization, organized exclusively for religious purposes, in return for which the taxpayer receives solely an intangible religious benefit that generally is not sold in a commercial transaction outside the donative context.

(Added Pub. L. 103-66, title XIII, §13173(a), Aug. 10, 1993, 107 Stat. 456.)

##### PRIOR PROVISIONS

A prior section 6115 was renumbered section 6116 of this title.

##### EFFECTIVE DATE

Pub. L. 103-66, title XIII, §13173(d), Aug. 10, 1993, 107 Stat. 457, provided that: “The provisions of this section [enacting this section and section 6714 of this title and renumbering former section 6115 as 6116 of this title] shall apply to quid pro quo contributions made on or after January 1, 1994.”

#### § 6116. Requirement for prisons located in United States to provide information for tax administration

##### (a) In general

Not later than September 15, 2012, and annually thereafter, the head of the Federal Bureau of Prisons and the head of any State agency charged with the responsibility for administration of prisons shall provide to the Secretary in electronic format a list with the information described in subsection (b) of all the inmates incarcerated within the prison system for any part of the prior 2 calendar years or the current calendar year through August 31.

##### (b) Information

The information with respect to each inmate is—

- (1) first, middle, and last name,
- (2) date of birth,
- (3) institution of current incarceration or, for released inmates, most recent incarceration,
- (4) prison assigned inmate number,
- (5) the date of incarceration,
- (6) the date of release or anticipated date of release,
- (7) the date of work release,
- (8) taxpayer identification number and whether the prison has verified such number,
- (9) last known address, and
- (10) any additional information as the Secretary may request.

##### (c) Format

The Secretary shall determine the electronic format of the information described in subsection (b).

(Added Pub. L. 112-41, title V, §502(a), Oct. 21, 2011, 125 Stat. 460.)

##### PRIOR PROVISIONS

A prior section 6116 was renumbered section 6117 of this title.

#### § 6117. Cross reference

**For inspection of records, returns, etc., concerning gasoline or lubricating oils, see section 4102.**

(Aug. 16, 1954, ch. 736, 68A Stat. 756, §6109; renumbered §6110, Pub. L. 87-397, §1(a), Oct. 5, 1961, 75 Stat. 828; renumbered §6111 and amended Pub. L. 94-455, title XII, §1201(a), title XIX, §1906(a)(8), Oct. 4, 1976, 90 Stat. 1660, 1824; renumbered §6112, renumbered §6113, Pub. L. 98-369, div. A, title I, §§141(a), 142(a), July 18, 1984, 98 Stat. 677, 681; renumbered §6114, Pub. L. 100-203, title X, §10701(a), Dec. 22, 1987, 101 Stat. 1330-457; renumbered §6115, Pub. L. 100-647, title I, §1012(aa)(5)(A), Nov. 10, 1988, 102 Stat. 3532; renumbered §6116, Pub. L. 103-66, title XIII, §13173(a), Aug. 10, 1993, 107 Stat. 456; renumbered §6117, Pub. L. 112-41, title V, §502(a), Oct. 21, 2011, 125 Stat. 460.)

#### AMENDMENTS

1976—Pub. L. 94-455, among other changes, substituted in section catchline “Cross reference” for “Cross references” and struck out in text reference to section 4876, relating to reports of Secretary of Agriculture concerning cotton futures, reference to section 4773, relating to inspection of returns, order forms, and prescriptions concerning narcotics and marihuana, and reference to section 4775 relating to authority of Secretary or his delegate to furnish list of special taxpayers.

### CHAPTER 62—TIME AND PLACE FOR PAYING TAX

Subchapter		Sec. <sup>1</sup>
A.	Place and due date for payment of tax	6151
B.	Extensions of time for payment .....	6161

#### Subchapter A—Place and Due Date for Payment of Tax

Sec.	
6151.	Time and place for paying tax shown on returns.
[6152 to 6154.	Repealed.]
6155.	Payment on notice and demand.
[6156.	Repealed.]
6157.	Payment of Federal unemployment tax on quarterly or other time period basis.
[6158.	Repealed.]
6159.	Agreements for payment of tax liability in installments.

#### AMENDMENTS

2004—Pub. L. 108-357, title VIII, §867(b)(2), Oct. 22, 2004, 118 Stat. 1622, struck out item 6156 “Installment payments of tax on use of highway motor vehicles”.

1990—Pub. L. 101-508, title XI, §11801(b)(13), Nov. 5, 1990, 104 Stat. 1388-522, struck out item 6158 “Installment payment of tax attributable to divestitures pursuant to Bank Holding Company Act Amendments of 1970”.

1988—Pub. L. 100-647, title VI, §6234(b)(2), Nov. 10, 1988, 102 Stat. 3736, added item 6159.

1987—Pub. L. 100-203, title X, §10301(b)(7), Dec. 22, 1987, 101 Stat. 1330-429, struck out item 6154 “Installment payments of estimated income tax by corporations”.

1986—Pub. L. 99-514, title XIV, §1404(c)(4), Oct. 22, 1986, 100 Stat. 2714, struck out item 6152 “Installment payments”.

1984—Pub. L. 98-369, div. A, title IV, §412(c)(3), July 18, 1984, 98 Stat. 793, struck out item 6153 “Installment payments of estimated income tax by individuals”.

1982—Pub. L. 97-248, title II, §280(c)(2)(F), Sept. 3, 1982, 96 Stat. 564, struck out “and civil aircraft” after “motor vehicles” in item 6156.

1976—Pub. L. 94-452, §3(c)(1), Oct. 2, 1976, 90 Stat. 1514, added item 6158.

1970—Pub. L. 91-258, title II, §206(d)(3), May 21, 1970, 84 Stat. 246, inserted “and civil aircraft” in item 6156.

1969—Pub. L. 91-53, §2(f)(1), Aug. 7, 1969, 83 Stat. 93, substituted “Payment of Federal unemployment tax on quarterly or other time period basis” for “Payment of taxes under provisions of the Tariff Act” in item 6157.

1961—Pub. L. 87-61, title II, §203(c)(3), June 29, 1961, 75 Stat. 126, added item 6156 and redesignated former item 6156 as 6157.

### § 6151. Time and place for paying tax shown on returns

#### (a) General rule

Except as otherwise provided in this subchapter, when a return of tax is required under this title or regulations, the person required to make such return shall, without assessment or notice and demand from the Secretary, pay such tax to the internal revenue officer with whom the return is filed, and shall pay such tax at the time and place fixed for filing the return (determined without regard to any extension of time for filing the return).

#### (b) Exceptions

##### (1) Income tax not computed by taxpayer

If the taxpayer elects under section 6014 not to show the tax on the return, the amount determined by the Secretary as payable shall be paid within 30 days after the mailing by the Secretary to the taxpayer of a notice stating such amount and making demand therefor.

##### (2) Use of government depositaries

For authority of the Secretary to require payments to Government depositaries, see section 6302(c).

#### (c) Date fixed for payment of tax

In any case in which a tax is required to be paid on or before a certain date, or within a certain period, any reference in this title to the date fixed for payment of such tax shall be deemed a reference to the last day fixed for such payment (determined without regard to any extension of time for paying the tax).

(Aug. 16, 1954, ch. 736, 68A Stat. 757; Pub. L. 89-713, §1(b), Nov. 2, 1966, 80 Stat. 1108; Pub. L. 94-452, §3(c)(2), Oct. 2, 1976, 90 Stat. 1514; 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.

Subsec. (a). Pub. L. 94-452 substituted “subchapter,” for “section.”

1966—Subsec. (a). Pub. L. 89-713 substituted the revenue officer with whom the return is filed for the principal internal revenue officer for the internal revenue district in which the return is required to be filed as the description of the person to whom the tax is paid.

#### EFFECTIVE DATE OF 1976 AMENDMENT

Pub. L. 94-452, §3(e), Oct. 2, 1976, 90 Stat. 1514, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(1) IN GENERAL.—The amendments made by this section [enacting section 6158 of this title and amending this section and sections 6503 and 6601 of this title] shall take effect on October 1, 1977, with respect to sales after July 7, 1970, in taxable years ending after July 7, 1970, but only in the case of qualified bank holding corporations (within the meaning of section 1103(b)

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