

(1) the additions to the tax, additional amounts, and penalties provided by this chapter shall be paid upon notice and demand and shall be assessed, collected, and paid in the same manner as taxes; and

(2) any reference in this title to “tax” imposed by this title shall be deemed also to refer to the additions to the tax, additional amounts, and penalties provided by this chapter.

**(b) Procedure for assessing certain additions to tax**

For purposes of subchapter B of chapter 63 (relating to deficiency procedures for income, estate, gift, and certain excise taxes), subsection (a) shall not apply to any addition to tax under section 6651, 6654, or 6655; except that it shall apply—

(1) in the case of an addition described in section 6651, to that portion of such addition which is attributable to a deficiency in tax described in section 6211; or

(2) to an addition described in section 6654 or 6655, if no return is filed for the taxable year.

(Added Pub. L. 101-239, title VII, § 7721(a), Dec. 19, 1989, 103 Stat. 2399.)

**EFFECTIVE DATE**

Section applicable to returns the due date for which (determined without regard to extensions) is after Dec. 31, 1989, see section 7721(d) of Pub. L. 101-239, set out as an Effective Date of 1989 Amendment note under section 461 of this title.

**Subchapter B—Assessable Penalties**

**Part**

- I. General provisions.
- II. Failure to comply with certain information reporting requirements.

**AMENDMENTS**

1989—Pub. L. 101-239, title VII, § 7711(b)(5), Dec. 19, 1989, 103 Stat. 2393, substituted “Failure to comply with certain information reporting requirements” for “Failure to file certain information returns or statements” in item for part II.

**PART I—GENERAL PROVISIONS**

- Sec. 6671. Rules for application of assessable penalties.
- 6672. Failure to collect and pay over tax, or attempt to evade or defeat tax.
- 6673. Sanctions and costs awarded by courts.
- 6674. Fraudulent statement or failure to furnish statement to employee.
- 6675. Excessive claims with respect to the use of certain fuels.
- 6676. Erroneous claim for refund or credit.
- 6677. Failure to file information with respect to certain foreign trusts.
- [6678. Repealed.]
- 6679. Failure to file returns, etc., with respect to foreign corporations or foreign partnerships.
- [6680, 6681. Repealed.]
- 6682. False information with respect to withholding.
- [6683. Repealed.]
- 6684. Assessable penalties with respect to liability for tax under chapter 42.
- 6685. Assessable penalty with respect to public inspection requirements for certain tax-exempt organizations.

- Sec. 6686. Failure to file returns or supply information by DISC or former FSC.
- [6687. Repealed.]
- 6688. Assessable penalties with respect to information required to be furnished under section 7654.
- 6689. Failure to file notice of redetermination of foreign tax.
- 6690. Fraudulent statement or failure to furnish statement to plan participant.
- [6691. Reserved.]
- 6692. Failure to file actuarial report.
- 6693. Failure to provide reports on certain tax-favored accounts or annuities; penalties relating to designated nondeductible contributions.
- 6694. Understatement of taxpayer’s liability by tax return preparer.
- 6695. Other assessable penalties with respect to the preparation of tax returns for other persons.
- 6695A. Substantial and gross valuation misstatements attributable to incorrect appraisals.
- 6696. Rules applicable with respect to sections 6694, 6695, and 6695A.
- [6697. Repealed.]
- 6698. Failure to file partnership return.
- [6698A. Repealed.]
- 6699. Failure to file S corporation return.
- 6700. Promoting abusive tax shelters, etc.
- 6701. Penalties for aiding and abetting understatement of tax liability.
- 6702. Frivolous tax submissions.
- 6703. Rules applicable to penalties under sections 6700, 6701, and 6702.
- 6704. Failure to keep records necessary to meet reporting requirements under section 6047(d).
- 6705. Failure by broker to provide notice to payors.
- 6706. Original issue discount information requirements.
- 6707. Failure to furnish information regarding reportable transactions.
- 6707A. Penalty for failure to include reportable transaction information with return.
- 6708. Failure to maintain lists of advisees with respect to reportable transactions.
- 6709. Penalties with respect to mortgage credit certificates.
- 6710. Failure to disclose that contributions are nondeductible.
- 6711. Failure by tax-exempt organization to disclose that certain information or service available from Federal Government.
- 6712. Failure to disclose treaty-based return positions.
- 6713. Disclosure or use of information by preparers of returns.
- 6714. Failure to meet disclosure requirements applicable to quid pro quo contributions.
- 6715. Dyed fuel sold for use or used in taxable use, etc.
- 6715A. Tampering with or failing to maintain security requirements for mechanical dye injection systems.
- [6716. Repealed.]
- 6717. Refusal of entry.
- 6718. Failure to display tax registration on vessels.
- 6719. Failure to register or reregister.
- 6720. Fraudulent acknowledgments with respect to donations of motor vehicles, boats, and airplanes.
- 6720A. Penalty with respect to certain adulterated fuels.
- 6720B. Fraudulent identification of exempt use property.
- [6720C. Repealed.]

**AMENDMENTS**

2018—Pub. L. 115-141, div. U, title IV, § 401(a)(306), (307), (d)(7)(B), Mar. 23, 2018, 132 Stat. 1199, 1212, sub-