

(C) in the case of a partnership, corporation, or trust, the taxpayer is described in section 7430(c)(4)(A)(ii).

Subparagraph (C) shall not apply to any qualified revocable trust (as defined in section 645(b)(1)) with respect to liability for tax for any taxable year ending after the date of the decedent's death and before the applicable date (as defined in section 645(b)(2)).

(3) Coordination

Paragraph (1) shall not apply to any issue if any other provision of this title provides for a specific burden of proof with respect to such issue.

(b) Use of statistical information on unrelated taxpayers

In the case of an individual taxpayer, the Secretary shall have the burden of proof in any court proceeding with respect to any item of income which was reconstructed by the Secretary solely through the use of statistical information on unrelated taxpayers.

(c) Penalties

Notwithstanding any other provision of this title, the Secretary shall have the burden of production in any court proceeding with respect to the liability of any individual for any penalty, addition to tax, or additional amount imposed by this title.

(Added Pub. L. 105-206, title III, §3001(a), July 22, 1998, 112 Stat. 726; amended Pub. L. 105-277, div. J, title IV, §4002(b), Oct. 21, 1998, 112 Stat. 2681-906.)

PRIOR PROVISIONS

A prior section 7491, act Aug. 16, 1954, ch. 736, 68A Stat. 893, placed the burden of proof in establishing the applicability of an exemption upon the defendant in the case of marihuana offenses, prior to repeal by Pub. L. 91-513, title III, §§1101(b)(5)(A), 1103, 1105(a), Oct. 27, 1970, 84 Stat. 1292, 1294, 1295, effective on first day of seventh calendar month that begins after Oct. 26, 1970, with prosecutions commenced prior to such date not to be affected or abated by reason thereof.

A prior section 7492, act Aug. 16, 1954, ch. 736, 68A Stat. 893, related to the enforceability of cotton futures contracts, prior to repeal by Pub. L. 94-455, title XIX, §1952(n)(4)(A), (o), Oct. 4, 1976, 90 Stat. 1846, effective on the 90th day after Oct. 4, 1976.

A prior section 7493, act Aug. 16, 1954, ch. 736, 68A Stat. 893, provided that no person whose evidence is deemed material by the officer prosecuting on behalf of the United States in any case brought under any provision of subchapter D of chapter 39 of this title withhold his testimony because of complicity by him in any violation of subchapter D of chapter 39 of this title or of any regulation made pursuant to such chapter, but that such person called by such officer who testifies in the case be exempt from prosecution for any offense to which his testimony relates, prior to repeal by Pub. L. 91-452, title II, §§232, 260, Oct. 15, 1970, 84 Stat. 930, 931, effective on 60th day following Oct. 15, 1970, and not to affect any immunity to which any individual was entitled under by reason of any testimony given before 60th day following Oct. 15, 1970. See section 6001 et seq. of Title 18, Crimes and Criminal Procedure.

AMENDMENTS

1998—Subsec. (a)(2). Pub. L. 105-277 inserted concluding provisions.

EFFECTIVE DATE OF 1998 AMENDMENT

Amendment by Pub. L. 105-277 effective as if included in the provision of the Internal Revenue Service Re-

structuring and Reform Act of 1998, Pub. L. 105-206, to which such amendment relates, see section 4002(k) of Pub. L. 105-277, set out as a note under section 1 of this title.

EFFECTIVE DATE

Pub. L. 105-206, title III, §3001(c), July 22, 1998, 112 Stat. 727, provided that:

“(1) IN GENERAL.—The amendments made by this section [enacting this subchapter] shall apply to court proceedings arising in connection with examinations commencing after the date of the enactment of this Act [July 22, 1998].

“(2) TAXABLE PERIODS OR EVENTS AFTER DATE OF ENACTMENT.—In any case in which there is no examination, such amendments shall apply to court proceedings arising in connection with taxable periods or events beginning or occurring after such date of enactment.”

CHAPTER 77—MISCELLANEOUS PROVISIONS

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| Sec. | |
| 7501. | Liability for taxes withheld or collected. |
| 7502. | Timely mailing treated as timely filing and paying. |
| 7503. | Time for performance of acts where last day falls on Saturday, Sunday, or legal holiday. |
| 7504. | Fractional parts of a dollar. |
| 7505. | Sale of personal property acquired by the United States. |
| 7506. | Administration of real estate acquired by the United States. |
| 7507. | Exemption of insolvent banks from tax. |
| 7508. | Time for performing certain acts postponed by reason of service in combat zone or contingency operation. |
| 7508A. | Authority to postpone certain deadlines by reason of Presidentially declared disaster or terroristic or military actions. |
| 7509. | Expenditures incurred by the United States Postal Service. |
| 7510. | Exemption from tax of domestic goods purchased for the United States. |
| [7511. | Repealed.] |
| 7512. | Separate accounting for certain collected taxes, etc. |
| 7513. | Reproduction of returns and other documents. |
| 7514. | Authority to prescribe or modify seals. |
| 7515. | Special statistical studies and compilations and other services on request. ¹ |
| 7516. | Supplying training and training aids on request. |
| 7517. | Furnishing on request of statement explaining estate or gift valuation. |
| 7518. | Tax incentives relating to merchant marine capital construction funds. |
| 7519. | Required payments for entities electing not to have required taxable year. |
| 7520. | Valuation tables. |
| 7521. | Procedures involving taxpayer interviews. |
| 7522. | Content of tax due, deficiency, and other notices. |
| 7523. | Graphic presentation of major categories of Federal outlays and income. |
| 7524. | Annual notice of tax delinquency. |
| 7525. | Confidentiality privileges relating to taxpayer communications. |
| 7526. | Low-income taxpayer clinics. |
| 7526A. | Return preparation programs for applicable taxpayers. |
| 7527. | Advance payment of credit for health insurance costs of eligible individuals. |
| 7528. | Internal Revenue Service user fees. |
| 7529. | Notification of suspected identity theft. |

AMENDMENTS

2019—Pub. L. 116-25, title I, §1401(b), title II, §2007(c), July 1, 2019, 133 Stat. 997, 1006, added items 7526A and 7529.

¹Section repealed by Pub. L. 94-455 without corresponding amendment of analysis.