

Subsec. (e)(5). Pub. L. 109-432, § 408(b)(5), inserted “or who requests equitable relief under subsection (f)” after “subsection (b) or (c)”.

Subsec. (g)(2). Pub. L. 109-432, § 408(b)(6), inserted “or of any request for equitable relief under subsection (f)” after “subsection (b) or (c)”.

Subsec. (h)(2). Pub. L. 109-432, § 408(b)(7), inserted “or a request for equitable relief made under subsection (f)” after “subsection (b) or (c)”.

2000—Subsec. (c)(3)(B). Pub. L. 106-554, § 1(a)(7) [title III, § 313(a)(1)], substituted “may be made at any time after a deficiency for such year is asserted but” for “shall be made”.

Subsec. (e)(1). Pub. L. 106-554, § 1(a)(7) [title III, § 313(a)(3)(A)], inserted “against whom a deficiency has been asserted and” after “individual” in introductory provisions.

Subsec. (e)(1)(A). Pub. L. 106-554, § 1(a)(7) [title III, § 313(a)(3)(B)], amended heading and text of subpar. (A) generally. Prior to amendment, text read as follows: “The individual may petition the Tax Court (and the Tax Court shall have jurisdiction) to determine the appropriate relief available to the individual under this section if such petition is filed during the 90-day period beginning on the date on which the Secretary mails by certified or registered mail a notice to such individual of the Secretary’s determination of relief available to the individual. Notwithstanding the preceding sentence, an individual may file such petition at any time after the date which is 6 months after the date such election is filed with the Secretary and before the close of such 90-day period.”

Subsec. (e)(1)(B)(i). Pub. L. 106-554, § 1(a)(7) [title III, § 313(a)(3)(C)], substituted “until the close of the 90th day referred to in subparagraph (A)(ii)” for “until the expiration of the 90-day period described in subparagraph (A)” and inserted “under subparagraph (A)” after “filed with the Tax Court”.

Subsec. (e)(2). Pub. L. 106-554, § 1(a)(7) [title III, § 313(a)(3)(D)(ii)], amended heading and text of par. (2) generally. Prior to amendment, text read as follows: “The running of the period of limitations in section 6502 on the collection of the assessment to which the petition under paragraph (1)(A) relates shall be suspended for the period during which the Secretary is prohibited by paragraph (1)(B) from collecting by levy or a proceeding in court and for 60 days thereafter.”

Subsec. (e)(3). Pub. L. 106-554, § 1(a)(7) [title III, § 313(a)(2)(B)], amended par. (3) generally, substituting “Limitation on Tax Court jurisdiction” for “Applicable rules” in heading and restating provisions relating to limitations on the Tax Court’s jurisdiction and eliminating provisions relating to res judicata and allowance of credits or refunds in text.

Subsec. (e)(5). Pub. L. 106-554, § 1(a)(7) [title III, § 313(a)(3)(D)(i)], added par. (5).

Subsecs. (g), (h). Pub. L. 106-554, § 1(a)(7) [title III, § 313(a)(2)(A)], added subsec. (g) and redesignated former subsec. (g) as (h).

1998—Subsec. (e)(3)(A). Pub. L. 105-277 substituted “of subsection (b) or (f)” for “of this section”.

#### EFFECTIVE DATE OF 2019 AMENDMENT

Pub. L. 116-25, title I, § 1203(b), July 1, 2019, 133 Stat. 988, provided that: “The amendments made by this section [amending this section] shall apply to petitions or requests filed or pending on or after the date of the enactment of this Act [July 1, 2019].”

#### EFFECTIVE DATE OF 2015 AMENDMENT

Pub. L. 114-113, div. Q, title IV, § 424(a)(2), Dec. 18, 2015, 129 Stat. 3124, provided that: “The amendment made by this subsection [amending this section] shall apply to petitions filed under section 6015(e) of the Internal Revenue Code of 1986 after the date of the enactment of this Act [Dec. 18, 2015].”

#### EFFECTIVE DATE OF 2006 AMENDMENT

Pub. L. 109-432, div. C, title IV, § 408(c), Dec. 20, 2006, 120 Stat. 3062, provided that: “The amendments made

by this section [amending this section] shall apply with respect to liability for taxes arising or remaining unpaid on or after the date of the enactment of this Act [Dec. 20, 2006].”

#### EFFECTIVE DATE OF 2000 AMENDMENT

Pub. L. 106-554, § 1(a)(7) [title III, § 313(f)], Dec. 21, 2000, 114 Stat. 2763, 2763A-643, provided that: “The amendments made by subsections (a) and (b) [amending this section and sections 6330, 6331, 7421, and 7463 of this title] shall take effect on the date of the enactment of this Act [Dec. 21, 2000]. The amendments made by subsections (c), (d), and (e) [amending sections 6103, 6110, and 6330 of this title] shall take effect as if included in the provisions of the Internal Revenue Service Restructuring and Reform Act of 1998 [Pub. L. 105-206] to which they relate.”

#### EFFECTIVE DATE OF 1998 AMENDMENT

Amendment by Pub. L. 105-277 effective as if included in the provision of the Internal Revenue Service Restructuring 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, § 3201(g), July 22, 1998, 112 Stat. 740, provided that:

“(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section [enacting this section, amending sections 66, 6013, 6230, and 7421 of this title, and enacting provisions set out as notes under this section and section 6013 of this title] shall apply to any liability for tax arising after the date of the enactment of this Act [July 22, 1998] and any liability for tax arising on or before such date but remaining unpaid as of such date.

“(2) 2-YEAR PERIOD.—The 2-year period under subsection (b)(1)(E) or (c)(3)(B) of section 6015 of the Internal Revenue Code of 1986 shall not expire before the date which is 2 years after the date of the first collection activity after the date of the enactment of this Act [July 22, 1998].”

#### SEPARATE FORM FOR APPLYING FOR SPOUSAL RELIEF

Pub. L. 105-206, title III, § 3201(c), July 22, 1998, 112 Stat. 740, provided that: “Not later than 180 days after the date of the enactment of this Act [July 22, 1998], the Secretary of the Treasury shall develop a separate form with instructions for use by taxpayers in applying for relief under section 6015(a) of the Internal Revenue Code of 1986, as added by this section.”

#### [§ 6016. Repealed. Pub. L. 90-364, title I, § 103(a), June 28, 1968, 82 Stat. 260]

Section, acts Aug. 16, 1954, ch. 736, 68A Stat. 738; Feb. 26, 1964, Pub. L. 88-272, title I, § 122(d), 78 Stat. 29, Nov. 13, 1966, Pub. L. 89-809, title I, § 104(l), 80 Stat. 1563, provided for the declaration of estimated income tax by corporations.

#### EFFECTIVE DATE OF REPEAL

Repeal effective with respect to taxable years beginning after Dec. 31, 1967, except as provided by section 104 of Pub. L. 90-364, see section 103(f) of Pub. L. 90-364, set out as an Effective Date of 1968 Amendment note under section 243 of this title.

#### § 6017. Self-employment tax returns

Every individual (other than a nonresident alien individual) having net earnings from self-employment of \$400 or more for the taxable year shall make a return with respect to the self-employment tax imposed by chapter 2. In the case of a husband and wife filing a joint return under

section 6013, the tax imposed by chapter 2 shall not be computed on the aggregate income but shall be the sum of the taxes computed under such chapter on the separate self-employment income of each spouse.

(Aug. 16, 1954, ch. 736, 68A Stat. 739.)

**[§ 6017A. Repealed. Pub. L. 101-239, title VII, § 7711(b)(1), Dec. 19, 1989, 103 Stat. 2393]**

Section, added Pub. L. 92-512, title I, §144(a)(1), Oct. 20, 1972, 86 Stat. 935; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834, related to place of residence.

**EFFECTIVE DATE OF REPEAL**

Repeal applicable to returns and statements the due date for which (determined without regard to extensions) is after Dec. 31, 1989, see section 7711(c) of Pub. L. 101-239, set out as an Effective Date of 1989 Amendment note under section 6721 of this title.

**SUBPART C—ESTATE AND GIFT TAX RETURNS**

Sec.

6018. Estate tax returns.  
6019. Gift tax returns.

**AMENDMENTS**

2010—Pub. L. 111-312, title III, §301(a), Dec. 17, 2010, 124 Stat. 3300, amended analysis to read as if amendment by Pub. L. 107-16, §542(b)(1), had never been enacted. See 2001 Amendment note below.

2001—Pub. L. 107-16, title V, §542(b)(1), June 7, 2001, 115 Stat. 81, substituted “Returns Relating to Transfers During Life or at Death” for “Estate and Gift Tax Returns” in subpart heading and “Returns relating to large transfers at death” for “Estate tax returns” in item 6018.

**§ 6018. Estate tax returns**

**(a) Returns by executor**

**(1) Citizens or residents**

In all cases where the gross estate at the death of a citizen or resident exceeds the basic exclusion amount in effect under section 2010(c) for the calendar year which includes the date of death, the executor shall make a return with respect to the estate tax imposed by subtitle B.

**(2) Nonresidents not citizens of the United States**

In the case of the estate of every nonresident not a citizen of the United States if that part of the gross estate which is situated in the United States exceeds \$60,000, the executor shall make a return with respect to the estate tax imposed by subtitle B.

**(3) Adjustment for certain gifts**

The amount applicable under paragraph (1) and the amount set forth in paragraph (2) shall each be reduced (but not below zero) by the sum of—

(A) the amount of the adjusted taxable gifts (within the meaning of section 2001(b)) made by the decedent after December 31, 1976, plus

(B) the aggregate amount allowed as a specific exemption under section 2521 (as in effect before its repeal by the Tax Reform Act of 1976) with respect to gifts made by the decedent after September 8, 1976.

**(b) Returns by beneficiaries**

If the executor is unable to make a complete return as to any part of the gross estate of the decedent, he shall include in his return a description of such part and the name of every person holding a legal or beneficial interest therein. Upon notice from the Secretary such person shall in like manner make a return as to such part of the gross estate.

(Aug. 16, 1954, ch. 736, 68A Stat. 739; Pub. L. 89-809, title I, §108(g), Nov. 13, 1966, 80 Stat. 1574; Pub. L. 94-455, title XIX, §1906(b)(13)(A), title XX, §2001(c)(1)(J), Oct. 4, 1976, 90 Stat. 1834, 1852; Pub. L. 97-34, title IV, §401(a)(2)(B), Aug. 13, 1981, 95 Stat. 299; Pub. L. 98-369, div. A, title V, §544(b)(3), July 18, 1984, 98 Stat. 894; Pub. L. 100-647, title I, §1011A(g)(12), Nov. 10, 1988, 102 Stat. 3482; Pub. L. 101-239, title VII, §7304(b)(2)(B), Dec. 19, 1989, 103 Stat. 2353; Pub. L. 101-508, title XI, §11801(a)(43), (c)(19)(C), Nov. 5, 1990, 104 Stat. 1388-521, 1388-528; Pub. L. 105-34, title V, §501(a)(1)(C), title X, §1073(b)(4), Aug. 5, 1997, 111 Stat. 845, 948; Pub. L. 107-16, title V, §542(b)(1), June 7, 2001, 115 Stat. 81; Pub. L. 111-312, title III, §§301(a), 303(b)(3), Dec. 17, 2010, 124 Stat. 3300, 3303.)

**REFERENCES IN TEXT**

Section 2521 of this title, referred to in subsec. (a)(3)(B), was repealed by section 2001(b)(3) of Pub. L. 94-455, applicable to gifts made after Dec. 31, 1976.

The Tax Reform Act of 1976, referred to in subsec. (a)(3)(B), is Pub. L. 94-455, Oct. 4, 1976, 90 Stat. 1520. For complete classification of this Act to the Code, see Short Title of 1976 Amendments note set out under section 1 of this title and Tables.

**AMENDMENTS**

2010—Pub. L. 111-312, §301(a), amended section to read as if amendment by Pub. L. 107-16, §542(b)(1), had never been enacted. See 2001 Amendment note below.

Subsec. (a)(1). Pub. L. 111-312, §303(b)(3), substituted “basic exclusion amount” for “applicable exclusion amount”.

2001—Pub. L. 107-16, §542(b)(1), amended section generally, substituting provisions related to tax returns for certain large transfers at death for provisions related to estate tax returns.

1997—Subsec. (a)(1). Pub. L. 105-34, §501(a)(1)(C), substituted “the applicable exclusion amount in effect under section 2010(c) for the calendar year which includes the date of death” for “\$600,000”.

Subsec. (a)(4). Pub. L. 105-34, §1073(b)(4), struck out par. (4) which read as follows:

“(4) RETURN REQUIRED IF EXCESS RETIREMENT ACCUMULATION TAX.—The executor shall make a return with respect to the estate tax imposed by subtitle B in any case where such tax is increased by reason of section 4980A(d).”

1990—Subsec. (a)(3) to (5). Pub. L. 101-508 redesignated pars. (4) and (5) as (3) and (4), respectively, and struck out former par. (3) which provided for phase-in of estate tax return filing requirement amount.

1989—Subsec. (c). Pub. L. 101-239 struck out subsec. (c) which read as follows:

“ELECTION UNDER SECTION 2210.—In all cases in which subsection (a) requires the filing of a return, if an executor elects the applications of section 2210—

“(1) RETURN BY EXECUTOR.—The return which the executor is required to file under the provisions of subsection (a) shall be made with respect to that portion of estate tax imposed by subtitle B which the executor is required to pay.

“(2) RETURN BY PLAN ADMINISTRATOR.—The plan administrator of an employee stock ownership plan or