

under chapter 1 of the Internal Revenue Code of 1986 for the taxable year the tax of which is being refunded or credited, or

“(iii) the date of the enactment of this Act [Oct. 2, 1976].

“(C) EXTENSION OF PERIOD OF LIMITATIONS.—If any refund or credit of tax attributable to the application of subparagraph (A) is prevented at any time before October 1, 1978, by the operation of any law or rule of law, refund or credit of such overpayment may, nevertheless, be made or allowed if claim therefor is filed before October 1, 1978.”

EFFECTIVE DATE OF 1966 AMENDMENT

Amendment by Pub. L. 89-713 effective Nov. 2, 1966, see section 6 of Pub. L. 89-713, set out as a note under section 6091 of this title.

§ 6152. Repealed. Pub. L. 99-514, title XIV, § 1404(c)(1), Oct. 22, 1986, 100 Stat. 2714]

Section, acts Aug. 16, 1954, ch. 736, 68A Stat. 757; Sept. 1, 1954, ch. 1212, § 3, 68 Stat. 1130; Oct. 4, 1976, Pub. L. 94-455, title XIX, § 1906(a)(9), (b)(13)(A), 90 Stat. 1824, 1834; Sept. 3, 1982, Pub. L. 97-248, title II, § 234(b)(1), 96 Stat. 503, related to installment payments of taxes.

EFFECTIVE DATE OF REPEAL

Repeal applicable to taxable years beginning after Dec. 31, 1986, see section 1404(d) of Pub. L. 99-514, set out as an Effective Date of 1986 Amendment note under section 643 of this title.

§ 6153. Repealed. Pub. L. 98-369, div. A, title IV, § 412(a)(3), July 18, 1984, 98 Stat. 792]

Section, acts Aug. 16, 1954, ch. 736, 68A Stat. 758; Sept. 25, 1962, Pub. L. 87-682, § 1(a)(3), (c), 76 Stat. 575; Dec. 23, 1975, Pub. L. 94-164, § 5(b), 89 Stat. 975; June 30, 1976, Pub. L. 94-331, § 3(b), 90 Stat. 782; Sept. 3, 1976, Pub. L. 94-396, § 2(a)(2), 90 Stat. 1201; Sept. 17, 1976, Pub. L. 94-414, § 3(b), 90 Stat. 1273; Oct. 4, 1976, Pub. L. 94-455, title XIX, § 1906(b)(13)(A), 90 Stat. 1834; Aug. 13, 1981, Pub. L. 97-34, title VII, § 725(c)(3), 95 Stat. 346; Sept. 3, 1982, Pub. L. 97-248, title III, § 328(b)(3), 96 Stat. 618, related to installment payments of estimated income tax by individuals.

EFFECTIVE DATE OF REPEAL

Repeal applicable with respect to taxable years beginning after Dec. 31, 1984, see section 414(a)(1) of Pub. L. 98-369, set out as an Effective Date of 1984 Amendment note under section 6654 of this title.

§ 6154. Repealed. Pub. L. 100-203, title X, § 10301(b)(1), Dec. 22, 1987, 101 Stat. 1330-429]

Section, acts Aug. 16, 1954, ch. 736, 68A Stat. 760; Feb. 26, 1964, Pub. L. 88-272, title I, § 122(a), 78 Stat. 25; Mar. 15, 1966, Pub. L. 89-368, title I, § 104(a), 80 Stat. 64; June 28, 1968, Pub. L. 90-364, title I, § 103(b), 82 Stat. 260; Dec. 23, 1975, Pub. L. 94-164, § 5(c), 89 Stat. 975; June 30, 1976, Pub. L. 94-331, § 3(c), 90 Stat. 782; Sept. 3, 1976, Pub. L. 94-396, § 2(a)(3), 90 Stat. 1201; Sept. 17, 1976, Pub. L. 94-414, § 3(c), 90 Stat. 1273; Oct. 4, 1976, Pub. L. 94-455, title IX, § 901(c)(3), title XIX, § 1906(a)(10), (b)(13)(A), 90 Stat. 1607, 1825, 1834; Nov. 6, 1978, Pub. L. 95-600, title III, § 301(b)(20)(A), 92 Stat. 2823; Jan. 12, 1983, Pub. L. 97-448, title II, § 201(j)(2), 96 Stat. 2396; Oct. 17, 1986, Pub. L. 99-499, title V, § 516(b)(4)(A), 100 Stat. 1771; Oct. 22, 1986, Pub. L. 99-514, title VII, § 701(d)(1), title XV, § 1542(a), 100 Stat. 2341, 2751; Nov. 10, 1988, Pub. L. 100-647, title I, §§ 1007(g)(10), 1015(h), 102 Stat. 3435, 3571, related to installment payments of estimated income tax by corporations.

EFFECTIVE DATE OF REPEAL

Repeal applicable to taxable years beginning after Dec. 31, 1987, see section 10301(c) of Pub. L. 100-203, set

out as an Effective Date of 1987 Amendment note under section 585 of this title.

§ 6155. Payment on notice and demand

(a) General rule

Upon receipt of notice and demand from the Secretary, there shall be paid at the place and time stated in such notice the amount of any tax (including any interest, additional amounts, additions to tax, and assessable penalties) stated in such notice and demand.

(b) Cross references

(1) For restrictions on assessment and collection of deficiency assessments of taxes subject to the jurisdiction of the Tax Court, see sections 6212 and 6213.

(2) For provisions relating to assessment of claims allowed in a receivership proceeding, see section 6873.

(3) For provisions relating to jeopardy assessments, see subchapter A of chapter 70.

(Aug. 16, 1954, ch. 736, 68A Stat. 760; Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 96-589, § 6(i)(7), Dec. 24, 1980, 94 Stat. 3410.)

AMENDMENTS

1980—Subsec. (b)(2). Pub. L. 96-589 struck out reference to a bankruptcy proceeding.

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

EFFECTIVE DATE OF 1980 AMENDMENT

Amendment by Pub. L. 96-589 effective Oct. 1, 1979, but not applicable to proceedings under Title 11, Bankruptcy, commenced before Oct. 1, 1979, see section 7(e) of Pub. L. 96-589, set out as a note under section 108 of this title.

§ 6156. Repealed. Pub. L. 108-357, title VIII, § 867(b)(1), Oct. 22, 2004, 118 Stat. 1622]

Section, added Pub. L. 87-61, title II, § 203(c)(1), June 29, 1961, 75 Stat. 125; amended Pub. L. 91-258, title II, § 206(b), (d)(2), May 21, 1970, 84 Stat. 245, 246; Pub. L. 91-605, title III, § 303(a)(10), Dec. 31, 1970, 84 Stat. 1744; Pub. L. 94-280, title III, § 303(a)(10), May 5, 1976, 90 Stat. 456; Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 95-599, title V, § 502(a)(9), Nov. 6, 1978, 92 Stat. 2756; Pub. L. 97-248, title II, § 280(c)(2)(C)-(E), Sept. 3, 1982, 96 Stat. 564; Pub. L. 97-424, title V, § 516(a)(6), Jan. 6, 1983, 96 Stat. 2183; Pub. L. 100-17, title V, § 502(d)(2), Apr. 2, 1987, 101 Stat. 257; Pub. L. 101-508, title XI, § 11211(f)(2), Nov. 5, 1990, 104 Stat. 1388-427; Pub. L. 102-240, title VIII, § 8002(c)(2), Dec. 18, 1991, 105 Stat. 2203; Pub. L. 105-178, title IX, § 9002(a)(2)(B), June 9, 1998, 112 Stat. 500, related to installment payments of tax on use of highway motor vehicles.

A prior section 6156 was renumbered section 6157 of this title, prior to repeal by Pub. L. 91-53, § 2(a), Aug. 7, 1969, 83 Stat. 91.

EFFECTIVE DATE OF REPEAL

Repeal applicable to taxable periods beginning after Oct. 22, 2004, see section 867(e) of Pub. L. 108-357, set out as an Effective Date of 2004 Amendment note under section 4481 of this title.

§ 6157. Payment of Federal unemployment tax on quarterly or other time period basis

(a) General rule

Every person who for the calendar year is an employer (as defined in section 3306(a)) shall—