

porations end, see section 413(d)(1) of Pub. L. 108-357, set out as an Effective and Termination Dates of 2004 Amendments note under section 1 of this title.

**EFFECTIVE DATE OF 1997 AMENDMENT**

Amendment by Pub. L. 105-34 applicable to transfers and changes after Aug. 5, 1997, see section 1143(c) of Pub. L. 105-34, set out as a note under section 6046A of this title.

**EFFECTIVE DATE OF 1983 AMENDMENT**

Amendment by Pub. L. 97-448 effective as if included in the provisions of the Tax Equity and Fiscal Responsibility Act of 1982, Pub. L. 97-248, to which such amendment relates, see section 311(d) of Pub. L. 97-448, set out as a note under section 31 of this title.

**EFFECTIVE DATE OF 1982 AMENDMENT**

Pub. L. 97-248, title III, §340(c), Sept. 3, 1982, 96 Stat. 634, provided that: "The amendment made by this section [amending this section and section 6035 of this title] shall apply to taxable years of foreign corporations beginning after the date of the enactment of this Act [Sept. 3, 1982]."

Amendment by section 405(b), (c)(2) of Pub. L. 97-248 applicable with respect to acquisitions or dispositions of, or substantial changes in, interests in foreign partnerships occurring after Sept. 3, 1982, see section 407(b) of Pub. L. 97-248, set out as an Effective Date note under section 6046A of this title.

**EFFECTIVE DATE OF 1974 AMENDMENT**

Amendment by Pub. L. 93-406 applicable, except as otherwise provided in section 1017(c) through (i) of Pub. L. 93-406, for plan years beginning after Sept. 2, 1974, but, in the case of plans in existence on Jan. 1, 1974, amendment by Pub. L. 93-406 applicable for plan years beginning after Dec. 31, 1975, see section 1017 of Pub. L. 93-406, set out as an Effective Date; Transitional Rules note under section 410 of this title.

**EFFECTIVE DATE OF 1969 AMENDMENT**

Amendment by Pub. L. 91-172 effective Jan. 1, 1970, see section 101(k)(1) of Pub. L. 91-172, set out as an Effective Date note under section 4940 of this title.

**[§ 6680. Repealed. Pub. L. 94-455, title XIX, § 1904(b)(10)(A)(vi)(I), Oct. 4, 1976, 90 Stat. 1817]**

Section, added Pub. L. 88-563, §6(a), Sept. 2, 1964, 78 Stat. 845; amended Pub. L. 91-128, §4(h)(1), Nov. 26, 1969, 83 Stat. 268; Pub. L. 92-9, §3(j)(2), Apr. 1, 1971, 85 Stat. 22, related to failure to file interest equalization tax returns.

**[§ 6681. Repealed. Pub. L. 94-455, title XIX, § 1904(b)(10)(D)(i), Oct. 4, 1976, 90 Stat. 1817]**

Section, added Pub. L. 88-563, §6(a), Sept. 2, 1964, 78 Stat. 845; amended Pub. L. 90-59, §4(d), July 1, 1967, 81 Stat. 155; Pub. L. 90-73, §2(d), Aug. 29, 1967, 81 Stat. 176; Pub. L. 92-9, §3(k)(1)-(3), Apr. 1, 1971, 85 Stat. 22, related to false equalization tax certificates.

**EFFECTIVE DATE OF REPEAL**

Pub. L. 94-455, title XIX, §1904(b)(10)(D)(iii), Oct. 4, 1976, 90 Stat. 1817, provided that: "The amendments made by this subparagraph [repealing this section] shall apply with respect to actions occurring after June 30, 1974."

**§ 6682. False information with respect to withholding**

**(a) Civil penalty**

In addition to any criminal penalty provided by law, if—

(1) any individual makes a statement under section 3402 or section 3406 which results in a decrease in the amounts deducted and withheld under chapter 24, and

(2) as of the time such statement was made, there was no reasonable basis for such statement,

such individual shall pay a penalty of \$500 for such statement.

**(b) Exception**

The Secretary may waive (in whole or in part) the penalty imposed under subsection (a) if the taxes imposed with respect to the individual under subtitle A for the taxable year are equal to or less than the sum of—

(1) the credits against such taxes allowed by part IV of subchapter A of chapter 1, and

(2) the payments of estimated tax which are considered payments on account of such taxes.

**(c) Deficiency procedures not to apply**

Subchapter B of chapter 63 (relating to deficiency procedures for income, estate, gift, and certain excise taxes) shall not apply in respect to the assessment or collection of any penalty imposed by subsection (a).

(Added Pub. L. 89-368, title I, §101(e)(4)(A), Mar. 15, 1966, 80 Stat. 61; amended Pub. L. 91-172, title I, §101(j)(55), Dec. 30, 1969, 83 Stat. 532; Pub. L. 93-406, title II, §1016(a)(23), Sept. 2, 1974, 88 Stat. 931; Pub. L. 97-34, title VII, §721(a), Aug. 13, 1981, 95 Stat. 340; Pub. L. 97-248, title III, §§306(a), 308(a), Sept. 3, 1982, 96 Stat. 588, 591; Pub. L. 98-67, title I, §§102(a), 107(a), Aug. 5, 1983, 97 Stat. 369, 382.)

**AMENDMENTS**

1983—Subsec. (a)(1). Pub. L. 98-67 inserted reference to section 3406 and repealed amendments made by Pub. L. 97-248. See 1982 Amendment note below.

1982—Subsec. (a)(1). Pub. L. 97-248 provided that, applicable to payments of interest, dividends, and patronage dividends paid or credited after June 30, 1983, par. (1) is amended by inserting "or section 3452(f)(1)(A)" after "section 3402". Section 102(a), (b) of Pub. L. 98-67, title I, Aug. 5, 1983, 97 Stat. 369, repealed subtitle A (§§301-308) of title III of Pub. L. 97-248 as of the close of June 30, 1983, and provided that the Internal Revenue Code of 1954 [now 1986] [this title] shall be applied and administered (subject to certain exceptions) as if such subtitle A (and the amendments made by such subtitle A) had not been enacted.

1981—Pub. L. 97-34 struck out "allowances based on itemized deductions" after "withholding" in section catchline.

Subsec. (a). Pub. L. 97-34 substituted provisions relating to imposition of penalty of \$500 for statement under section 3402 resulting in decreased amounts withheld under chapter 24 and no reasonable basis existed for making such statement at the time it was made, for provisions relating to imposition of penalty of \$50 for statement under section 3402(f)(1)(F) concerning amount of wages under chapter 24, or itemized deductions under section 3402(m), and provisions setting forth conditions for mitigation of such penalty.

Subsecs. (b), (c). Pub. L. 97-34 added subsec. (b) and redesignated former subsec. (b) as (c).

1974—Subsec. (b). Pub. L. 93-406 substituted "and certain excise" for "chapter 42."

1969—Subsec. (b). Pub. L. 91-172 inserted reference to chapter 42 taxes.

**EFFECTIVE DATE OF 1983 AMENDMENT**

Amendment by section 107(a) of Pub. L. 98-67 effective Aug. 5, 1983, see section 110(c) of Pub. L. 98-67, set out as a note under section 31 of this title.