

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

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	Repealed.]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. <sup>1</sup>
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.

<sup>1</sup>Section repealed by Pub. L. 94-455 without corresponding amendment of analysis.

2003—Pub. L. 108-121, title I, §104(b)(3), Nov. 11, 2003, 117 Stat. 1338, inserted “or contingency operation” after “combat zone” in item 7508.

Pub. L. 108-89, title II, §202(b)(1), Oct. 1, 2003, 117 Stat. 1133, added item 7528.

2002—Pub. L. 107-210, div. A, title II, §202(d)(1), Aug. 6, 2002, 116 Stat. 963, added item 7527.

Pub. L. 107-134, title I, §112(e)(1), Jan. 23, 2002, 115 Stat. 2435, substituted “Authority to postpone certain deadlines by reason of Presidentially declared disaster or terroristic or military actions” for “Authority to postpone certain tax-related deadlines by reason of presidentially declared disaster” in item 7508A.

1998—Pub. L. 105-206, title III, §§3411(b), 3601(b), July 22, 1998, 112 Stat. 751, 776, added items 7525 and 7526.

1997—Pub. L. 105-34, title IX, §911(b), Aug. 5, 1997, 111 Stat. 878, added item 7508A.

1996—Pub. L. 104-168, title XII, §1204(b), July 30, 1996, 110 Stat. 1471, added item 7524.

1990—Pub. L. 101-508, title XI, §§11622(b), 11704(a)(31), Nov. 5, 1990, 104 Stat. 1388-505, 1388-519, substituted “7522. Content of tax due, deficiency, and other notices.” for “7521. Content of tax due, deficiency, and other notices.” and added item 7523.

1989—Pub. L. 101-239, title VII, §7816(u)(2), Dec. 19, 1989, 103 Stat. 2423, redesignated item 7520, relating to procedures involving taxpayer interviews, as 7521.

1988—Pub. L. 100-647, title VI, §6233(b), Nov. 10, 1988, 102 Stat. 3735, added item 7521.

Pub. L. 100-647, title VI, §6228(c), Nov. 10, 1988, 102 Stat. 3732, added item 7520 relating to procedures involving taxpayer interviews.

Pub. L. 100-647, title V, §5031(b), Nov. 10, 1988, 102 Stat. 3669, added item 7520 relating to valuation tables.

1987—Pub. L. 100-203, title X, §10206(b)(2), Dec. 22, 1987, 101 Stat. 1330-401, added item 7519.

1986—Pub. L. 99-514, title II, §261(f), Oct. 22, 1986, 100 Stat. 2216, added item 7518.

1976—Pub. L. 94-455, title XIX, §1906(b)(11), (12), Oct. 4, 1976, 90 Stat. 1834, substituted “Time for performing certain acts postponed by reason of service in combat zone” for “Time for performing certain acts postponed by reason of war” in item 7508, and “Expenditures incurred by the United States Postal Service” for “Expenditures incurred by the Post Office Department” in item 7509.

Pub. L. 94-455, title XX, §2008(a)(2)(C), Oct. 4, 1976, 90 Stat. 1891, added item 7517 relating to statement explaining estate or gift valuation.

1966—Pub. L. 89-719, title I, §111(c)(2), Nov. 2, 1966, 80 Stat. 1145, substituted “acquired” for “purchased” in item 7505.

Pub. L. 89-713, §5(b), Nov. 2, 1966, 80 Stat. 1111, inserted “and paying” in item 7502.

1962—Pub. L. 87-870, §3(a)(2), Oct. 23, 1962, 76 Stat. 1161, added items 7515 and 7516.

Pub. L. 87-456, title III, §302(d), May 24, 1962, 76 Stat. 77, struck out item 7511 “Exemption of consular officers and employees of foreign states from payment of internal revenue taxes on imported articles”.

1958—Pub. L. 85-866, title I, §§90(b), 91(b), Sept. 2, 1958, 72 Stat. 1666, 1667, added items 7513 and 7514.

Pub. L. 85-321, §3(a), Feb. 11, 1958, 72 Stat. 6, added item 7512.

## § 7501. Liability for taxes withheld or collected

## (a) General rule

Whenever any person is required to collect or withhold any internal revenue tax from any other person and to pay over such tax to the United States, the amount of tax so collected or withheld shall be held to be a special fund in trust for the United States. The amount of such fund shall be assessed, collected, and paid in the same manner and subject to the same provisions and limitations (including penalties) as are applicable with respect to the taxes from which such fund arose.